

# **North Dakota Assessment Sales Ratio Study 2005**



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# **2005 North Dakota Assessment Sales Ratio Study**

## ***Introduction***

The 2005 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared to assist local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of their equalization duties. This report is a synopsis of the comprehensive study. Property tax administrators, local assessing officials, and interested taxpayers utilize this information in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. Data from each of the 53 counties and 13 largest cities in North Dakota are included in the ASRS and this report.

The 2005 study includes data on sales of property occurring between January 1 and December 31, 2004. A minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 2004 did not meet the minimum sample size, sales of property from the prior years of 2001, 2002 and 2003, or current year appraisals, were used to supplement the sales data. The county directors of tax equalization or full-time city assessors provided the property appraisal data to the Property Tax Division. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties.

This report includes 12,220 observations used in the 2005 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2004 assessment.

## ***Statistical Report***

This report has eight basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes.

Table 2 contains a frequency distribution chart, which groups the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution chart includes a breakdown of township and urban sales for each county and major city.

Table 3 shows the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include transactions that occurred during 2004. The supplemental observation includes sales of improved residential and commercial properties for the years 2001, 2002 and 2003, and appraisals when required to obtain a sufficient sample size.

Tables 4 and 5 show the median ratios and coefficients of dispersion for the current and four prior years for residential property and commercial property. These tables provide a convenient comparison of data among various counties and cities and categories of property for five years.

Tables 6 and 7 show the median ratios, adjustment worksheet percentages, the indicated changes and the changes by the State Board of Equalization. The counties that have an asterisk are the counties that were

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out of tolerance. At the bottom of each page is an explanation of what changes, if any, the state board made in those counties.

Table 8 shows the median ratio and the average price per acre paid for agricultural land, and the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 include the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency. They indicate the prevailing level of assessment of the universe of properties used in the study. Each of these measures has advantages and limitations.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, and then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average. It is the most easily understood measure of central tendency, but it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is calculated by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency. It is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, the State Board of Equalization currently uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the aggregate mean ratio. The PRD provides an indicator of the degree to which high-value properties are over assessed or under assessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are over assessed in relation to low-value properties. The *Standard on Ratio Studies*, adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.

The coefficient of dispersion (COD) measures how closely the individual ratios are arrayed around the median ratio and shows the degree of uniformity or inaccuracy that has been attained in the assessments. This is sometimes referred to as the index of assessment inequality. The COD is computed by dividing the average deviation by the median ratio. This shows how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in taxes. Tax administrators feel that when dispersions occur

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between .10 and .20 the quality of assessments is acceptable, but any dispersion over .20 indicates the assessments need attention.

### ***Sales Ratio Statistics***

The following example shows the calculations used for developing the five listed measures:

	Finalized <u>Sale Price</u>	T & F Value	Ratio	Array	Deviation <u>From Median</u>
1.	\$ 42,000	\$ 36,500	87.9%	99.0	5.9
2.	83,500	81,000	97.0	98.7	5.6
3.	65,000	57,900	89.1	97.0	3.9
4.	79,000	78,200	99.0	96.2	3.1
5.	37,000	32,900	88.9	93.7	.6
6.	87,000	81,500	93.7	92.4	.7
7.	54,000	49,900	92.4	90.9	2.2
8.	81,900	80,800	98.7	89.1	4.0
9.	46,000	41,800	90.9	88.9	4.2
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	86.9	<u>6.2</u>
	\$633,700	\$596,600	932.8		36.4

Arithmetic Mean Ratio =  $932.8 \div 10 = 93.28$   
Aggregate Mean Ratio =  $\$596,600 \div \$633,700 = 94.1$   
Median = Middle Ratio =  $93.7 + 92.4 = 186.1 \div 2 = 93.05$  or 93.1  
Price Related Differential =  $93.28 \div 94.1 = .99$   
Average Deviation =  $36.4 \div 10 = 3.64$   
Coefficient of Dispersion =  $3.64 \div 93.1 = .039$  or .04

**Table 1**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 01 Adams</b>								
Agricultural	33	4,569,524	1,779,276	42.4%	38.9%	40.9%	1.09	0.26
Commercial	20	903,486	924,741	140.7%	102.4%	100.0%	1.38	0.42
Vacant Lots	5	20,100	23,670	120.1%	117.8%	103.3%	1.02	0.20
Total Comm & VL	25	940,186	971,948	136.6%	103.4%	100.0%	1.32	0.38
Residential	40	1,824,811	1,623,288	140.1%	89.0%	97.8%	1.57	0.59
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	40	1,824,811	1,623,288	140.1%	89.0%	97.8%	1.57	0.59
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>98</b>	<b>7,317,921</b>	<b>4,350,975</b>	<b>106.3%</b>	<b>59.5%</b>	<b>94.6%</b>	<b>1.79</b>	<b>0.55</b>
<b>County 02 Barnes</b>								
Agricultural	51	6,046,527	3,491,700	59.2%	57.7%	56.5%	1.03	0.21
Commercial	30	1,473,560	1,244,260	142.9%	84.4%	100.0%	1.69	0.69
Vacant Lots	18	267,200	77,700	51.0%	29.1%	27.4%	1.75	1.40
Total Comm & VL	48	2,221,610	1,500,060	108.4%	67.5%	90.3%	1.61	0.74
Residential	30	1,310,250	1,131,600	103.6%	86.4%	93.5%	1.20	0.36
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	1,310,250	1,131,600	103.6%	86.4%	93.5%	1.20	0.36
Mobile Home	9	79,550	71,672	97.1%	90.1%	88.2%	1.08	0.19
<b>GRAND TOTAL</b>	<b>138</b>	<b>9,177,087</b>	<b>6,016,932</b>	<b>88.5%</b>	<b>65.6%</b>	<b>70.9%</b>	<b>1.35</b>	<b>0.57</b>
<b>City of Valley City</b>								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	30	2,734,300	2,666,450	98.7%	97.5%	98.9%	1.01	0.11
Vacant Lots	6	59,100	23,700	61.8%	40.1%	37.6%	1.54	0.84
Total Comm & VL	36	3,003,070	2,883,950	92.5%	96.0%	98.6%	0.96	0.18
Residential	99	7,043,783	6,106,700	91.5%	86.7%	90.4%	1.06	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	99	7,043,783	6,106,700	91.5%	86.7%	90.4%	1.06	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>135</b>	<b>9,837,183</b>	<b>8,796,850</b>	<b>91.8%</b>	<b>89.4%</b>	<b>94.0%</b>	<b>1.03</b>	<b>0.18</b>
<b>County 03 Benson</b>								
Agricultural	31	2,880,169	2,045,208	73.9%	71.0%	72.4%	1.04	0.18
Commercial	30	760,918	839,486	111.3%	110.3%	100.0%	1.01	0.13
Vacant Lots	3	12,200	6,744	100.5%	55.3%	125.8%	1.82	0.40
Total Comm & VL	33	830,918	1,075,646	110.3%	129.5%	100.0%	0.85	0.17
Residential	30	766,050	621,786	98.2%	81.2%	87.4%	1.21	0.32
Lakeshore	2	343,000	219,652	62.3%	64.0%	62.3%	0.97	0.04
Total Res & LS	32	1,344,050	993,288	95.9%	73.9%	81.7%	1.30	0.34
Mobile Home	1	3,750	8,000	213.3%	213.3%	213.3%	1.00	0.00
<b>GRAND TOTAL</b>	<b>97</b>	<b>4,766,087</b>	<b>3,740,876</b>	<b>95.0%</b>	<b>78.5%</b>	<b>92.2%</b>	<b>1.21</b>	<b>0.28</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 04 Billings</b>								
Agricultural	2	935,000	116,358	25.1%	12.4%	25.0%	2.01	0.54
Commercial	7	393,000	377,425	97.3%	96.0%	100.0%	1.01	0.11
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	7	393,000	377,425	97.3%	96.0%	100.0%	1.01	0.11
Residential	12	962,450	935,950	98.1%	97.2%	99.1%	1.01	0.07
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	12	962,450	935,950	98.1%	97.2%	99.1%	1.01	0.07
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>21</b>	<b>2,290,450</b>	<b>1,429,733</b>	<b>90.9%</b>	<b>62.4%</b>	<b>100.0%</b>	<b>1.46</b>	<b>0.15</b>
<b>County 05 Bottineau</b>								
Agricultural	14	1,889,625	1,009,500	56.6%	53.4%	55.5%	1.06	0.25
Commercial	30	1,972,600	2,186,340	103.8%	110.8%	102.2%	0.94	0.21
Vacant Lots	10	47,150	27,000	72.9%	57.3%	67.5%	1.27	0.58
Total Comm & VL	40	2,161,100	2,332,840	96.1%	107.9%	96.1%	0.89	0.30
Residential	58	2,221,887	1,741,300	135.4%	78.4%	85.0%	1.73	0.83
Lakeshore	28	2,873,000	1,648,600	67.0%	57.4%	60.0%	1.17	0.25
Total Res & LS	86	10,717,787	6,084,518	113.1%	56.8%	75.8%	1.99	0.72
Mobile Home	6	87,920	85,390	112.6%	97.1%	95.8%	1.16	0.24
<b>GRAND TOTAL</b>	<b>146</b>	<b>9,092,182</b>	<b>6,698,130</b>	<b>103.0%</b>	<b>73.7%</b>	<b>78.8%</b>	<b>1.40</b>	<b>0.57</b>
<b>County 06 Bowman</b>								
Agricultural	12	1,755,488	938,200	61.8%	53.4%	57.8%	1.16	0.26
Commercial	15	941,000	777,894	94.2%	82.7%	95.8%	1.14	0.20
Vacant Lots	10	87,805	52,571	88.6%	59.9%	74.7%	1.48	0.60
Total Comm & VL	25	1,043,305	841,265	91.9%	80.6%	95.8%	1.14	0.31
Residential	38	1,819,000	1,601,000	111.1%	88.0%	95.9%	1.26	0.43
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	38	1,819,000	1,601,000	111.1%	88.0%	95.9%	1.26	0.43
Mobile Home	2	99,600	71,712	67.7%	72.0%	67.7%	0.94	0.10
<b>GRAND TOTAL</b>	<b>77</b>	<b>4,702,893</b>	<b>3,441,377</b>	<b>96.1%</b>	<b>73.2%</b>	<b>90.2%</b>	<b>1.31</b>	<b>0.40</b>
<b>County 07 Burke</b>								
Agricultural	11	651,200	452,300	76.3%	69.5%	67.1%	1.10	0.26
Commercial	21	75,000	75,200	100.0%	100.3%	100.0%	1.00	0.00
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	21	75,000	75,200	100.0%	100.3%	100.0%	1.00	0.00
Residential	36	703,853	665,972	105.2%	94.6%	100.3%	1.11	0.16
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	36	703,853	665,972	105.2%	94.6%	100.3%	1.11	0.16
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>68</b>	<b>1,430,053</b>	<b>1,193,472</b>	<b>98.9%</b>	<b>83.5%</b>	<b>100.0%</b>	<b>1.19</b>	<b>0.13</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 08 Burleigh</b>								
<b>Agricultural</b>	39	6,024,425	2,662,794	54.5%	44.2%	52.1%	1.23	0.40
<b>Commercial</b>	14	4,188,200	4,028,710	88.1%	96.2%	96.6%	0.92	0.13
<b>Vacant Lots</b>	4	84,100	71,232	120.4%	84.7%	88.8%	1.42	0.46
<b>Total Comm &amp; VL</b>	18	4,588,950	4,376,470	95.3%	95.4%	93.8%	1.00	0.20
<b>Residential</b>	140	19,401,725	17,562,618	91.1%	90.5%	88.7%	1.01	0.09
<b>Lakeshore</b>	2	351,500	307,300	87.4%	87.4%	87.3%	1.00	0.00
<b>Total Res &amp; LS</b>	142	19,753,225	17,869,918	91.1%	90.5%	88.3%	1.01	0.09
<b>Mobile Home</b>	61	1,358,096	1,245,598	94.3%	91.7%	88.4%	1.03	0.13
<b>GRAND TOTAL</b>	260	31,408,046	25,878,252	86.6%	82.4%	87.5%	1.05	0.16
<b>City of Bismarck</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	32	17,118,044	16,118,400	91.2%	94.2%	92.3%	0.97	0.09
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	32	17,118,044	16,118,400	91.2%	94.2%	92.3%	0.97	0.09
<b>Residential</b>	751	95,389,424	87,289,600	92.1%	91.5%	92.3%	1.01	0.06
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	751	95,389,424	87,289,600	92.1%	91.5%	92.3%	1.01	0.06
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	783	112,507,468	103,408,000	92.0%	91.9%	92.3%	1.00	0.06
<b>County 09 Cass</b>								
<b>Agricultural</b>	39	8,859,968	4,057,800	48.6%	45.8%	49.0%	1.06	0.14
<b>Commercial</b>	40	4,626,395	4,816,600	106.9%	104.1%	98.4%	1.03	0.32
<b>Vacant Lots</b>	109	4,374,137	2,358,900	62.4%	53.9%	56.2%	1.16	0.41
<b>Total Comm &amp; VL</b>	149	13,282,202	9,179,000	74.3%	69.1%	66.4%	1.08	0.45
<b>Residential</b>	238	32,573,425	27,841,300	88.4%	85.5%	87.3%	1.03	0.18
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	238	32,573,425	27,841,300	88.4%	85.5%	87.3%	1.03	0.18
<b>Mobile Home</b>	46	825,926	807,282	100.9%	97.7%	99.4%	1.03	0.16
<b>GRAND TOTAL</b>	472	51,259,851	39,881,882	81.9%	77.8%	81.8%	1.05	0.29
<b>City of Fargo</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	49	17,784,800	16,720,800	93.7%	94.0%	92.0%	1.00	0.17
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	49	17,784,800	16,720,800	93.7%	94.0%	92.0%	1.00	0.17
<b>Residential</b>	1,336	181,102,649	161,638,800	90.4%	89.3%	89.2%	1.01	0.10
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	1,336	181,102,649	161,638,800	90.4%	89.3%	89.2%	1.01	0.10
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	1,385	198,887,449	178,359,600	90.5%	89.7%	89.3%	1.01	0.11

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of West Fargo</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	35	10,152,962	8,771,800	89.4%	86.4%	86.8%	1.04	0.16
<b>Vacant Lots</b>	176	11,141,795	6,653,000	62.4%	59.7%	57.9%	1.05	0.17
<b>Total Comm &amp; VL</b>	211	30,385,458	20,740,600	66.9%	68.3%	60.0%	0.98	0.23
<b>Residential</b>	337	45,647,098	41,686,940	91.3%	91.3%	91.0%	1.00	0.08
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	337	45,647,098	41,686,940	91.3%	91.3%	91.0%	1.00	0.08
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	548	66,941,855	57,111,740	81.9%	85.3%	86.3%	0.96	0.17
<b>County 10 Cavalier</b>								
<b>Agricultural</b>	31	4,272,992	1,845,920	52.7%	43.2%	44.6%	1.22	0.35
<b>Commercial</b>	30	1,329,455	1,359,918	102.5%	102.3%	98.6%	1.00	0.11
<b>Vacant Lots</b>	1	5,000	4,000	80.0%	80.0%	80.0%	1.00	0.00
<b>Total Comm &amp; VL</b>	31	1,334,455	1,363,918	101.8%	102.2%	98.6%	1.00	0.12
<b>Residential</b>	48	2,442,955	2,221,296	102.7%	90.9%	95.8%	1.13	0.24
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	48	2,442,955	2,221,296	102.7%	90.9%	95.8%	1.13	0.24
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	110	8,050,402	5,431,134	88.4%	67.5%	92.1%	1.31	0.27
<b>County 11 Dickey</b>								
<b>Agricultural</b>	27	2,868,634	1,571,882	61.5%	54.8%	51.9%	1.12	0.32
<b>Commercial</b>	30	1,429,600	1,463,005	111.1%	102.3%	102.3%	1.09	0.18
<b>Vacant Lots</b>	3	19,200	12,642	65.1%	65.8%	74.7%	0.99	0.14
<b>Total Comm &amp; VL</b>	33	1,476,100	1,498,427	106.9%	101.5%	99.2%	1.05	0.20
<b>Residential</b>	79	4,078,100	3,486,956	100.6%	85.5%	90.9%	1.18	0.30
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	79	4,078,100	3,486,956	100.6%	85.5%	90.9%	1.18	0.30
<b>Mobile Home</b>	3	48,700	43,987	79.0%	90.3%	77.8%	0.88	0.22
<b>GRAND TOTAL</b>	142	8,444,234	6,578,472	94.2%	77.9%	90.1%	1.21	0.32
<b>County 12 Divide</b>								
<b>Agricultural</b>	14	977,200	671,000	80.8%	68.7%	71.4%	1.18	0.28
<b>Commercial</b>	8	437,600	268,100	86.2%	61.3%	101.3%	1.41	0.24
<b>Vacant Lots</b>	2	12,950	19,300	158.4%	149.0%	158.4%	1.06	0.25
<b>Total Comm &amp; VL</b>	10	450,550	287,400	100.7%	63.8%	106.3%	1.58	0.28
<b>Residential</b>	33	1,019,400	822,200	111.6%	80.7%	92.1%	1.38	0.50
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	33	1,019,400	822,200	111.6%	80.7%	92.1%	1.38	0.50
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	57	2,447,150	1,780,600	102.1%	72.8%	92.1%	1.40	0.42

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 13 Dunn</b>								
Agricultural	7	566,000	252,900	49.7%	44.7%	50.0%	1.11	0.21
Commercial	14	584,400	593,729	102.5%	101.6%	102.2%	1.01	0.07
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	14	584,400	593,729	102.5%	101.6%	102.2%	1.01	0.07
Residential	31	964,813	894,123	99.0%	92.7%	97.9%	1.07	0.12
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	964,813	894,123	99.0%	92.7%	97.9%	1.07	0.12
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>52</b>	<b>2,115,213</b>	<b>1,740,752</b>	<b>93.3%</b>	<b>82.3%</b>	<b>97.4%</b>	<b>1.13</b>	<b>0.16</b>
<b>County 14 Eddy</b>								
Agricultural	17	1,473,000	990,600	71.0%	67.3%	65.0%	1.06	0.21
Commercial	15	787,000	747,000	96.2%	94.9%	100.0%	1.01	0.13
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	15	787,000	747,000	96.2%	94.9%	100.0%	1.01	0.13
Residential	41	1,476,850	1,422,700	98.1%	96.3%	100.0%	1.02	0.06
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	41	1,476,850	1,422,700	98.1%	96.3%	100.0%	1.02	0.06
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>73</b>	<b>3,736,850</b>	<b>3,160,300</b>	<b>91.4%</b>	<b>84.6%</b>	<b>100.0%</b>	<b>1.08</b>	<b>0.14</b>
<b>County 15 Emmons</b>								
Agricultural	28	2,606,647	1,403,662	57.3%	53.8%	54.1%	1.06	0.22
Commercial	24	1,413,200	1,396,490	100.0%	98.8%	97.8%	1.01	0.17
Vacant Lots	1	8,500	6,000	70.6%	70.6%	70.6%	1.00	0.00
Total Comm & VL	25	1,466,053	1,436,226	98.9%	98.0%	97.4%	1.01	0.17
Residential	33	1,167,550	1,055,280	103.5%	90.4%	96.2%	1.14	0.27
Lakeshore	2	15,500	14,000	81.4%	90.3%	81.3%	0.90	0.18
Total Res & LS	35	1,235,850	1,111,780	102.2%	90.0%	96.0%	1.14	0.26
Mobile Home	2	11,200	17,850	163.1%	159.4%	163.1%	1.02	0.32
<b>GRAND TOTAL</b>	<b>90</b>	<b>5,222,597</b>	<b>3,893,282</b>	<b>88.7%</b>	<b>74.5%</b>	<b>86.2%</b>	<b>1.19</b>	<b>0.32</b>
<b>County 16 Foster</b>								
Agricultural	16	1,937,490	1,229,580	66.8%	63.5%	64.3%	1.05	0.23
Commercial	26	1,533,500	1,489,000	97.6%	97.1%	97.0%	1.01	0.08
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	26	1,533,500	1,489,000	97.6%	97.1%	97.0%	1.01	0.08
Residential	35	1,893,934	1,841,840	101.0%	97.2%	100.0%	1.04	0.09
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	1,893,934	1,841,840	101.0%	97.2%	100.0%	1.04	0.09
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>77</b>	<b>5,364,924</b>	<b>4,560,420</b>	<b>92.7%</b>	<b>85.0%</b>	<b>97.0%</b>	<b>1.09</b>	<b>0.14</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 17 Golden Valley</b>								
Agricultural	16	2,801,727	1,656,000	64.5%	59.1%	63.0%	1.09	0.16
Commercial	18	905,500	882,000	116.5%	97.4%	98.8%	1.20	0.29
Vacant Lots	1	1,600	5,600	350.0%	350.0%	350.0%	1.00	0.00
Total Comm & VL	19	914,900	893,200	128.8%	97.6%	100.9%	1.32	0.40
Residential	30	1,055,200	861,600	91.4%	81.7%	87.7%	1.12	0.21
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	30	1,055,200	861,600	91.4%	81.7%	87.7%	1.12	0.21
Mobile Home	3	87,500	76,402	121.4%	87.3%	87.8%	1.39	0.42
<b>GRAND TOTAL</b>	<b>68</b>	<b>4,851,527</b>	<b>3,481,602</b>	<b>96.8%</b>	<b>71.8%</b>	<b>87.3%</b>	<b>1.35</b>	<b>0.32</b>
<b>County 18 Grand Forks</b>								
Agricultural	52	8,503,079	5,258,260	73.4%	61.8%	63.2%	1.19	0.39
Commercial	33	3,774,014	3,298,554	139.7%	87.4%	100.8%	1.60	0.74
Vacant Lots	18	346,883	83,456	55.1%	24.1%	40.7%	2.29	1.03
Total Comm & VL	51	4,940,586	3,583,075	109.8%	72.5%	80.6%	1.51	0.85
Residential	145	15,497,500	12,821,722	108.7%	82.7%	85.7%	1.31	0.45
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	145	15,497,500	12,821,722	108.7%	82.7%	85.7%	1.31	0.45
Mobile Home	22	253,230	251,218	173.9%	99.2%	116.3%	1.75	0.77
<b>GRAND TOTAL</b>	<b>270</b>	<b>28,374,706</b>	<b>21,713,210</b>	<b>107.4%</b>	<b>76.5%</b>	<b>84.7%</b>	<b>1.40</b>	<b>0.56</b>
<b>City of Grand Forks</b>								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	33	41,493,251	42,284,200	95.7%	101.9%	97.0%	0.94	0.18
Vacant Lots	88	11,346,896	8,096,900	64.7%	71.4%	65.8%	0.91	0.48
Total Comm & VL	121	59,899,206	68,614,000	73.1%	114.5%	73.3%	0.64	0.42
Residential	678	84,417,914	73,604,300	87.0%	87.2%	86.6%	1.00	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	678	84,417,914	73,604,300	87.0%	87.2%	86.6%	1.00	0.08
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>799</b>	<b>137,258,061</b>	<b>123,985,400</b>	<b>84.9%</b>	<b>90.3%</b>	<b>85.9%</b>	<b>0.94</b>	<b>0.13</b>
<b>County 19 Grant</b>								
Agricultural	14	923,564	422,400	53.3%	45.7%	49.5%	1.16	0.33
Commercial	11	159,600	161,500	102.4%	101.2%	101.1%	1.01	0.02
Vacant Lots	3	19,200	18,200	95.8%	94.8%	100.0%	1.01	0.04
Total Comm & VL	14	217,800	218,100	101.0%	100.1%	100.7%	1.01	0.03
Residential	31	542,350	541,000	100.6%	99.8%	100.0%	1.01	0.03
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	31	542,350	541,000	100.6%	99.8%	100.0%	1.01	0.03
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>59</b>	<b>1,644,714</b>	<b>1,143,100</b>	<b>89.5%</b>	<b>69.5%</b>	<b>99.8%</b>	<b>1.29</b>	<b>0.15</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 20 Griggs</b>								
Agricultural	3	561,000	443,166	90.3%	79.0%	89.7%	1.14	0.15
Commercial	19	1,703,339	1,667,979	99.7%	97.9%	100.0%	1.02	0.02
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	19	1,703,339	1,667,979	99.7%	97.9%	100.0%	1.02	0.02
Residential	36	1,605,600	1,540,367	97.6%	95.9%	98.4%	1.02	0.10
Lakeshore	1	12,000	12,000	100.0%	100.0%	100.0%	1.00	0.00
Total Res & LS	37	1,617,600	1,552,367	97.7%	96.0%	98.8%	1.02	0.10
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>59</b>	<b>3,881,939</b>	<b>3,663,512</b>	<b>98.0%</b>	<b>94.4%</b>	<b>100.0%</b>	<b>1.04</b>	<b>0.07</b>
<b>County 21 Hettinger</b>								
Agricultural	21	2,304,869	1,117,540	51.6%	48.5%	50.3%	1.06	0.16
Commercial	12	550,660	548,290	99.4%	99.6%	100.0%	1.00	0.01
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	12	550,660	548,290	99.4%	99.6%	100.0%	1.00	0.01
Residential	37	687,875	672,250	98.8%	97.7%	98.0%	1.01	0.08
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	37	687,875	672,250	98.8%	97.7%	98.0%	1.01	0.08
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>70</b>	<b>3,543,404</b>	<b>2,338,080</b>	<b>84.7%</b>	<b>66.0%</b>	<b>96.7%</b>	<b>1.28</b>	<b>0.19</b>
<b>County 22 Kidder</b>								
Agricultural	19	3,342,185	1,831,678	54.4%	54.8%	54.7%	0.99	0.14
Commercial	12	400,700	370,128	95.8%	92.4%	100.2%	1.04	0.20
Vacant Lots	2	4,490	5,509	134.0%	122.7%	133.9%	1.09	0.25
Total Comm & VL	14	412,465	378,456	101.2%	91.8%	100.5%	1.10	0.22
Residential	48	1,518,695	1,307,772	102.6%	86.1%	88.6%	1.19	0.32
Lakeshore	8	431,400	295,279	80.2%	68.4%	81.3%	1.17	0.24
Total Res & LS	56	2,547,955	2,011,302	99.4%	78.9%	88.2%	1.26	0.31
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>89</b>	<b>5,697,470</b>	<b>3,810,366</b>	<b>90.1%</b>	<b>66.9%</b>	<b>85.4%</b>	<b>1.35</b>	<b>0.33</b>
<b>County 23 LaMoure</b>								
Agricultural	36	5,790,059	2,889,000	53.4%	49.9%	47.8%	1.07	0.28
Commercial	31	1,804,200	1,803,610	100.9%	100.0%	98.1%	1.01	0.10
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	31	1,804,200	1,803,610	100.9%	100.0%	98.1%	1.01	0.10
Residential	35	1,639,300	1,484,100	95.9%	90.5%	93.6%	1.06	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	1,639,300	1,484,100	95.9%	90.5%	93.6%	1.06	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>102</b>	<b>9,233,559</b>	<b>6,176,710</b>	<b>82.4%</b>	<b>66.9%</b>	<b>90.3%</b>	<b>1.23</b>	<b>0.26</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 24 Logan</b>								
Agricultural	33	3,510,450	1,612,600	49.6%	45.9%	49.3%	1.08	0.17
Commercial	15	930,450	843,500	94.5%	90.7%	98.8%	1.04	0.10
Vacant Lots	2	5,500	3,200	60.9%	58.2%	60.8%	1.05	0.10
Total Comm & VL	17	949,250	854,200	90.6%	90.0%	98.2%	1.01	0.13
Residential	30	902,500	761,700	92.6%	84.4%	92.4%	1.10	0.20
Lakeshore	1	3,000	1,300	43.3%	43.3%	43.3%	1.00	0.00
Total Res & LS	31	905,500	763,000	91.0%	84.3%	92.3%	1.08	0.21
Mobile Home	2	116,955	79,450	69.8%	67.9%	69.8%	1.03	0.11
<b>GRAND TOTAL</b>	<b>83</b>	<b>5,468,855</b>	<b>3,301,750</b>	<b>74.0%</b>	<b>60.4%</b>	<b>68.3%</b>	<b>1.22</b>	<b>0.35</b>
<b>County 25 McHenry</b>								
Agricultural	41	3,374,225	2,355,680	69.8%	69.8%	65.3%	1.00	0.24
Commercial	30	891,115	941,209	134.5%	105.6%	98.2%	1.27	0.59
Vacant Lots	11	106,800	99,454	99.1%	93.1%	100.0%	1.06	0.16
Total Comm & VL	41	1,083,465	1,086,324	125.0%	100.3%	100.0%	1.25	0.47
Residential	49	1,927,100	1,356,118	89.0%	70.4%	75.0%	1.26	0.36
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	49	1,927,100	1,356,118	89.0%	70.4%	75.0%	1.26	0.36
Mobile Home	7	131,485	130,242	97.4%	99.1%	100.5%	0.98	0.32
<b>GRAND TOTAL</b>	<b>138</b>	<b>6,430,725</b>	<b>4,882,703</b>	<b>94.4%</b>	<b>75.9%</b>	<b>79.2%</b>	<b>1.24</b>	<b>0.41</b>
<b>County 26 McIntosh</b>								
Agricultural	43	3,103,606	1,728,691	63.8%	55.7%	59.3%	1.14	0.27
Commercial	20	657,700	609,985	89.1%	92.7%	96.5%	0.96	0.14
Vacant Lots	7	13,650	9,942	93.0%	72.8%	107.1%	1.28	0.19
Total Comm & VL	27	693,498	632,677	90.1%	91.2%	97.2%	0.99	0.16
Residential	33	1,135,100	1,069,513	101.1%	94.2%	97.4%	1.07	0.20
Lakeshore	1	25,000	8,140	32.6%	32.6%	32.6%	1.00	0.00
Total Res & LS	34	1,186,235	1,091,109	99.1%	92.0%	97.2%	1.08	0.21
Mobile Home	4	112,040	101,524	103.0%	90.6%	104.3%	1.14	0.16
<b>GRAND TOTAL</b>	<b>108</b>	<b>5,047,096</b>	<b>3,527,795</b>	<b>82.9%</b>	<b>69.9%</b>	<b>82.3%</b>	<b>1.19</b>	<b>0.30</b>
<b>County 27 McKenzie</b>								
Agricultural	10	1,417,700	699,490	57.4%	49.3%	53.5%	1.16	0.27
Commercial	21	1,098,922	1,123,317	100.4%	102.2%	100.0%	0.98	0.13
Vacant Lots	1	1,000	4,000	400.0%	400.0%	400.0%	1.00	0.00
Total Comm & VL	22	1,219,122	1,202,910	114.0%	98.7%	100.6%	1.16	0.26
Residential	52	1,947,965	1,846,067	98.3%	94.8%	97.8%	1.04	0.12
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	52	1,947,965	1,846,067	98.3%	94.8%	97.8%	1.04	0.12
Mobile Home	8	162,555	152,317	86.3%	93.7%	86.5%	0.92	0.11
<b>GRAND TOTAL</b>	<b>92</b>	<b>4,628,142</b>	<b>3,825,191</b>	<b>96.6%</b>	<b>82.7%</b>	<b>95.1%</b>	<b>1.17</b>	<b>0.19</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 28 McLean</b>								
<b>Agricultural</b>	38	6,050,544	2,792,700	56.2%	46.2%	59.7%	1.22	0.25
<b>Commercial</b>	31	1,758,050	1,600,850	135.6%	91.1%	102.8%	1.49	0.66
<b>Vacant Lots</b>	46	588,007	298,400	76.1%	50.7%	57.3%	1.50	0.71
<b>Total Comm &amp; VL</b>	77	3,181,607	2,527,200	100.1%	79.4%	75.0%	1.26	0.74
<b>Residential</b>	122	5,378,992	4,622,900	105.8%	85.9%	92.2%	1.23	0.42
<b>Lakeshore</b>	29	3,031,539	1,554,600	56.2%	51.3%	53.4%	1.10	0.44
<b>Total Res &amp; LS</b>	151	10,964,942	7,881,700	96.3%	71.9%	86.9%	1.34	0.45
<b>Mobile Home</b>	4	36,074	19,993	164.8%	55.4%	125.6%	2.97	1.00
<b>GRAND TOTAL</b>	270	16,843,206	10,889,443	92.7%	64.7%	75.2%	1.43	0.57
<b>County 29 Mercer</b>								
<b>Agricultural</b>	22	2,141,274	1,081,854	59.5%	50.5%	55.3%	1.18	0.32
<b>Commercial</b>	31	1,511,050	1,505,100	99.2%	99.6%	99.8%	1.00	0.04
<b>Vacant Lots</b>	15	100,050	98,176	117.6%	98.1%	106.7%	1.20	0.38
<b>Total Comm &amp; VL</b>	46	1,957,600	1,905,751	105.2%	97.4%	100.0%	1.08	0.16
<b>Residential</b>	109	5,809,275	5,347,500	103.8%	92.1%	101.1%	1.13	0.20
<b>Lakeshore</b>	5	605,000	415,100	68.4%	68.6%	58.0%	1.00	0.32
<b>Total Res &amp; LS</b>	114	7,106,775	6,180,100	102.3%	87.0%	100.6%	1.18	0.21
<b>Mobile Home</b>	2	5,400	10,225	281.1%	189.4%	281.0%	1.48	0.49
<b>GRAND TOTAL</b>	184	10,172,049	8,457,955	99.8%	83.1%	99.7%	1.20	0.25
<b>County 30 Morton</b>								
<b>Agricultural</b>	38	5,091,980	1,955,100	52.4%	38.4%	43.3%	1.37	0.50
<b>Commercial</b>	30	1,110,250	892,200	159.4%	80.4%	100.0%	1.98	0.85
<b>Vacant Lots</b>	38	745,030	452,600	86.5%	60.7%	67.3%	1.42	0.57
<b>Total Comm &amp; VL</b>	68	2,984,093	1,963,550	118.7%	65.8%	79.8%	1.80	0.81
<b>Residential</b>	68	4,780,711	4,083,350	104.4%	85.4%	92.1%	1.22	0.34
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	68	4,780,711	4,083,350	104.4%	85.4%	92.1%	1.22	0.34
<b>Mobile Home</b>	38	515,256	462,546	109.4%	89.8%	96.8%	1.22	0.37
<b>GRAND TOTAL</b>	212	12,243,227	7,845,796	100.6%	64.1%	80.1%	1.57	0.58
<b>City of Mandan</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	7,114,300	5,978,000	89.2%	84.0%	91.2%	1.06	0.17
<b>Vacant Lots</b>	48	3,077,301	1,299,100	54.0%	42.2%	49.4%	1.28	0.39
<b>Total Comm &amp; VL</b>	78	13,886,201	8,628,300	67.5%	62.1%	63.8%	1.09	0.40
<b>Residential</b>	238	28,515,000	25,519,700	91.2%	89.5%	91.1%	1.02	0.09
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	238	28,515,000	25,519,700	91.2%	89.5%	91.1%	1.02	0.09
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	316	38,706,601	32,796,800	85.3%	84.7%	89.3%	1.01	0.16

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 31 Mountrail</b>								
<b>Agricultural</b>	16	1,455,220	908,800	65.6%	62.5%	66.2%	1.05	0.13
<b>Commercial</b>	30	1,567,400	1,501,600	116.9%	95.8%	100.0%	1.22	0.26
<b>Vacant Lots</b>	4	36,900	16,200	84.8%	43.9%	43.0%	1.93	1.10
<b>Total Comm &amp; VL</b>	34	1,718,500	1,557,600	113.2%	90.6%	100.0%	1.25	0.32
<b>Residential</b>	34	1,131,200	1,013,900	107.5%	89.6%	94.1%	1.20	0.34
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	34	1,131,200	1,013,900	107.5%	89.6%	94.1%	1.20	0.34
<b>Mobile Home</b>	16	262,213	181,024	81.6%	69.0%	72.0%	1.18	0.49
<b>GRAND TOTAL</b>	100	4,452,933	3,621,524	98.6%	81.3%	92.6%	1.21	0.36
<b>County 32 Nelson</b>								
<b>Agricultural</b>	28	3,123,023	2,468,186	87.9%	79.0%	87.4%	1.11	0.16
<b>Commercial</b>	17	521,124	516,661	106.6%	99.1%	87.9%	1.07	0.39
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	17	521,124	516,661	106.6%	99.1%	87.9%	1.07	0.39
<b>Residential</b>	32	863,700	680,871	130.8%	78.8%	101.1%	1.66	0.62
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	32	863,700	680,871	130.8%	78.8%	101.1%	1.66	0.62
<b>Mobile Home</b>	3	22,000	29,170	135.9%	132.6%	144.0%	1.02	0.15
<b>GRAND TOTAL</b>	80	4,529,847	3,694,888	110.8%	81.6%	89.8%	1.36	0.44
<b>County 33 Oliver</b>								
<b>Agricultural</b>	10	679,400	366,382	53.5%	53.9%	53.3%	0.99	0.23
<b>Commercial</b>	3	234,900	234,198	99.3%	99.7%	99.2%	1.00	0.03
<b>Vacant Lots</b>	1	2,000	5,298	264.9%	264.9%	264.9%	1.00	0.00
<b>Total Comm &amp; VL</b>	4	236,900	239,496	140.7%	101.1%	101.9%	1.39	0.43
<b>Residential</b>	34	1,319,550	1,269,685	101.9%	96.2%	99.1%	1.06	0.17
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	34	1,319,550	1,269,685	101.9%	96.2%	99.1%	1.06	0.17
<b>Mobile Home</b>	1	2,500	3,136	125.4%	125.4%	125.4%	1.00	0.00
<b>GRAND TOTAL</b>	49	2,238,350	1,878,699	95.7%	83.9%	95.7%	1.14	0.26
<b>County 34 Pembina</b>								
<b>Agricultural</b>	68	12,007,462	6,358,285	136.8%	53.0%	53.3%	2.58	1.87
<b>Commercial</b>	31	1,738,115	1,313,812	192.9%	75.6%	100.0%	2.55	1.37
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	31	1,738,115	1,313,812	192.9%	75.6%	100.0%	2.55	1.37
<b>Residential</b>	103	4,384,856	4,145,805	126.1%	94.5%	94.8%	1.33	0.58
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	103	4,384,856	4,145,805	126.1%	94.5%	94.8%	1.33	0.58
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	202	18,130,433	11,817,902	140.0%	65.2%	87.2%	2.15	1.00

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 35 Pierce</b>								
Agricultural	20	1,841,690	1,131,577	68.9%	61.4%	64.2%	1.12	0.30
Commercial	30	1,458,559	1,419,163	99.7%	97.3%	98.4%	1.02	0.06
Vacant Lots	4	71,000	35,125	50.4%	49.5%	56.5%	1.02	0.13
Total Comm & VL	34	1,541,559	1,460,458	93.9%	94.7%	98.1%	0.99	0.11
Residential	35	2,396,500	2,194,788	98.1%	91.6%	94.4%	1.07	0.16
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	35	2,396,500	2,194,788	98.1%	91.6%	94.4%	1.07	0.16
Mobile Home	3	31,000	21,363	100.4%	68.9%	68.2%	1.46	0.71
<b>GRAND TOTAL</b>	<b>92</b>	<b>5,798,749</b>	<b>4,802,016</b>	<b>90.3%</b>	<b>82.8%</b>	<b>94.8%</b>	<b>1.09</b>	<b>0.19</b>
<b>County 36 Ramsey</b>								
Agricultural	25	4,449,590	2,828,202	74.8%	63.6%	75.6%	1.18	0.20
Commercial	25	404,200	418,490	102.0%	103.5%	100.0%	0.99	0.04
Vacant Lots	21	286,985	128,800	72.5%	44.9%	39.5%	1.61	1.18
Total Comm & VL	46	945,675	670,290	88.5%	70.9%	100.0%	1.25	0.36
Residential	33	3,353,075	2,909,384	91.4%	86.8%	93.1%	1.05	0.11
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	33	3,353,075	2,909,384	91.4%	86.8%	93.1%	1.05	0.11
Mobile Home	20	232,858	234,312	170.4%	100.6%	93.6%	1.69	1.02
<b>GRAND TOTAL</b>	<b>124</b>	<b>8,726,708</b>	<b>6,519,188</b>	<b>99.7%</b>	<b>74.7%</b>	<b>90.2%</b>	<b>1.34</b>	<b>0.40</b>
<b>City of Devils Lake</b>								
Agricultural	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Commercial	36	7,307,741	6,900,200	97.0%	94.4%	97.8%	1.03	0.19
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	36	7,307,741	6,900,200	97.0%	94.4%	97.8%	1.03	0.19
Residential	73	4,644,620	4,113,400	95.1%	88.6%	91.9%	1.07	0.18
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	73	4,644,620	4,113,400	95.1%	88.6%	91.9%	1.07	0.18
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>109</b>	<b>11,952,361</b>	<b>11,013,600</b>	<b>95.7%</b>	<b>92.1%</b>	<b>92.3%</b>	<b>1.04</b>	<b>0.19</b>
<b>County 37 Ransom</b>								
Agricultural	40	6,747,705	3,235,000	54.0%	47.9%	47.5%	1.13	0.30
Commercial	30	3,620,400	3,580,600	101.3%	98.9%	100.2%	1.02	0.09
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	30	3,620,400	3,580,600	101.3%	98.9%	100.2%	1.02	0.09
Residential	58	3,109,000	2,782,800	108.6%	89.5%	89.8%	1.21	0.36
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	58	3,109,000	2,782,800	108.6%	89.5%	89.8%	1.21	0.36
Mobile Home	2	31,700	31,118	96.4%	98.2%	96.3%	0.98	0.04
<b>GRAND TOTAL</b>	<b>130</b>	<b>13,508,805</b>	<b>9,629,518</b>	<b>89.9%</b>	<b>71.3%</b>	<b>87.1%</b>	<b>1.26</b>	<b>0.34</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 38 Renville</b>								
<b>Agricultural</b>	12	1,159,335	767,400	68.7%	66.2%	65.4%	1.04	0.19
<b>Commercial</b>	20	1,576,000	1,457,939	97.7%	92.5%	99.2%	1.06	0.23
<b>Vacant Lots</b>	3	5,000	5,420	231.6%	108.4%	70.0%	2.14	2.55
<b>Total Comm &amp; VL</b>	23	1,601,750	1,483,284	115.1%	92.6%	99.1%	1.24	0.44
<b>Residential</b>	39	1,759,584	1,353,415	103.0%	76.9%	83.3%	1.34	0.50
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	39	1,759,584	1,353,415	103.0%	76.9%	83.3%	1.34	0.50
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	74	4,499,919	3,584,174	101.2%	79.6%	81.0%	1.27	0.49
<b>County 39 Richland</b>								
<b>Agricultural</b>	43	8,582,240	4,129,300	49.4%	48.1%	43.9%	1.03	0.26
<b>Commercial</b>	30	35,219,921	35,171,080	111.2%	99.9%	100.0%	1.11	0.18
<b>Vacant Lots</b>	6	57,700	28,100	99.4%	48.7%	77.0%	2.04	0.66
<b>Total Comm &amp; VL</b>	36	35,395,252	35,265,280	109.2%	99.6%	100.0%	1.10	0.24
<b>Residential</b>	79	4,511,355	3,917,081	95.3%	86.8%	92.6%	1.10	0.19
<b>Lakeshore</b>	1	190,000	112,200	59.1%	59.1%	59.1%	1.00	0.00
<b>Total Res &amp; LS</b>	80	5,050,855	4,186,881	94.8%	82.9%	91.1%	1.14	0.20
<b>Mobile Home</b>	12	124,900	134,976	174.1%	108.1%	114.8%	1.61	0.73
<b>GRAND TOTAL</b>	171	48,686,116	43,492,737	92.0%	89.3%	87.6%	1.03	0.35
<b>City of Wahpeton</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	5,497,521	5,517,220	102.0%	100.4%	101.2%	1.02	0.17
<b>Vacant Lots</b>	7	188,743	98,600	68.9%	52.2%	72.5%	1.32	0.34
<b>Total Comm &amp; VL</b>	37	5,863,908	5,667,820	95.8%	96.7%	95.4%	0.99	0.21
<b>Residential</b>	74	5,955,053	5,501,550	99.1%	92.4%	92.9%	1.07	0.17
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	74	5,955,053	5,501,550	99.1%	92.4%	92.9%	1.07	0.17
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	111	11,641,317	11,117,370	98.0%	95.5%	95.2%	1.03	0.18
<b>County 40 Rolette</b>								
<b>Agricultural</b>	12	1,126,000	819,930	81.6%	72.8%	86.3%	1.12	0.19
<b>Commercial</b>	30	2,680,300	2,630,878	105.9%	98.2%	97.3%	1.08	0.24
<b>Vacant Lots</b>	13	82,925	16,814	173.4%	20.3%	29.2%	8.55	5.25
<b>Total Comm &amp; VL</b>	43	2,946,075	2,672,987	126.3%	90.7%	95.8%	1.39	0.70
<b>Residential</b>	30	1,113,176	1,066,707	111.1%	95.8%	102.4%	1.16	0.32
<b>Lakeshore</b>	1	78,000	44,546	57.1%	57.1%	57.1%	1.00	0.00
<b>Total Res &amp; LS</b>	31	1,221,176	1,117,253	109.4%	91.5%	101.1%	1.20	0.33
<b>Mobile Home</b>	3	9,000	20,676	429.3%	229.7%	390.4%	1.87	0.67
<b>GRAND TOTAL</b>	89	5,089,401	4,599,551	124.6%	90.4%	95.8%	1.38	0.61

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 41 Sargent</b>								
Agricultural	24	3,527,730	1,855,446	54.5%	52.6%	56.3%	1.04	0.22
Commercial	16	730,250	731,514	101.0%	100.2%	99.0%	1.01	0.04
Vacant Lots	3	68,000	62,673	64.8%	92.2%	66.6%	0.70	0.30
Total Comm & VL	19	815,100	806,734	95.3%	99.0%	98.4%	0.96	0.09
Residential	34	1,639,474	1,354,762	94.6%	82.6%	87.1%	1.14	0.22
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	34	1,639,474	1,354,762	94.6%	82.6%	87.1%	1.14	0.22
Mobile Home	8	124,900	124,350	123.1%	99.6%	108.4%	1.24	0.38
<b>GRAND TOTAL</b>	<b>85</b>	<b>6,090,354</b>	<b>4,128,745</b>	<b>86.1%</b>	<b>67.8%</b>	<b>83.7%</b>	<b>1.27</b>	<b>0.29</b>
<b>County 42 Sheridan</b>								
Agricultural	13	1,596,588	1,066,899	69.8%	66.8%	62.3%	1.04	0.24
Commercial	5	324,298	322,398	94.4%	99.4%	95.0%	0.95	0.06
Vacant Lots	2	1,150	1,220	123.4%	106.1%	123.3%	1.16	0.19
Total Comm & VL	7	325,748	324,128	102.7%	99.5%	100.0%	1.03	0.11
Residential	50	680,801	752,565	154.0%	110.5%	100.6%	1.39	0.58
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	50	680,801	752,565	154.0%	110.5%	100.6%	1.39	0.58
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>70</b>	<b>2,602,837</b>	<b>2,143,082</b>	<b>133.3%</b>	<b>82.3%</b>	<b>100.0%</b>	<b>1.62</b>	<b>0.49</b>
<b>County 43 Sioux</b>								
Agricultural	31	5,756,642	2,788,653	59.8%	48.4%	51.2%	1.24	0.43
Commercial	5	107,232	70,971	87.0%	66.2%	100.2%	1.31	0.39
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	107,232	70,971	87.0%	66.2%	100.2%	1.31	0.39
Residential	34	532,645	491,059	134.0%	92.2%	100.0%	1.45	0.58
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	34	532,645	491,059	134.0%	92.2%	100.0%	1.45	0.58
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>70</b>	<b>6,396,519</b>	<b>3,350,683</b>	<b>97.8%</b>	<b>52.4%</b>	<b>88.4%</b>	<b>1.87</b>	<b>0.56</b>
<b>County 44 Slope</b>								
Agricultural	8	1,382,317	828,840	60.4%	60.0%	53.2%	1.01	0.24
Commercial	5	49,500	49,010	93.2%	99.0%	103.2%	0.94	0.19
Vacant Lots	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Comm & VL	5	49,500	49,010	93.2%	99.0%	103.2%	0.94	0.19
Residential	17	210,589	155,419	88.2%	73.8%	100.0%	1.20	0.15
Lakeshore	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
Total Res & LS	17	210,589	155,419	88.2%	73.8%	100.0%	1.20	0.15
Mobile Home	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	<b>30</b>	<b>1,642,406</b>	<b>1,033,269</b>	<b>81.6%</b>	<b>62.9%</b>	<b>94.3%</b>	<b>1.30</b>	<b>0.23</b>

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 45 Stark</b>								
<b>Agricultural</b>	17	1,576,911	744,900	46.9%	47.2%	47.4%	0.99	0.16
<b>Commercial</b>	30	2,042,650	2,023,450	99.7%	99.1%	100.0%	1.01	0.02
<b>Vacant Lots</b>	10	52,776	40,500	82.7%	76.7%	71.8%	1.08	0.38
<b>Total Comm &amp; VL</b>	40	2,328,776	2,145,694	95.4%	92.1%	100.0%	1.04	0.10
<b>Residential</b>	38	2,529,400	2,411,800	99.8%	95.4%	92.4%	1.05	0.10
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	38	2,529,400	2,411,800	99.8%	95.4%	92.4%	1.05	0.10
<b>Mobile Home</b>	8	97,648	89,176	101.8%	91.3%	92.8%	1.11	0.14
<b>GRAND TOTAL</b>	103	6,299,385	5,309,826	89.5%	84.3%	94.0%	1.06	0.19
<b>City of Dickinson</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	34	7,037,750	7,247,700	98.1%	103.0%	96.8%	0.95	0.12
<b>Vacant Lots</b>	8	87,000	65,700	76.1%	75.5%	76.7%	1.01	0.15
<b>Total Comm &amp; VL</b>	42	7,234,364	7,409,120	93.9%	102.4%	94.2%	0.92	0.14
<b>Residential</b>	154	11,520,035	10,695,800	95.0%	92.8%	92.6%	1.02	0.09
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	154	11,520,035	10,695,800	95.0%	92.8%	92.6%	1.02	0.09
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	196	18,644,785	18,009,200	94.8%	96.6%	92.7%	0.98	0.10
<b>County 46 Steele</b>								
<b>Agricultural</b>	14	2,071,233	1,645,678	85.5%	79.5%	94.4%	1.08	0.20
<b>Commercial</b>	12	207,208	204,507	99.6%	98.7%	98.4%	1.01	0.04
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	12	207,208	204,507	99.6%	98.7%	98.4%	1.01	0.04
<b>Residential</b>	35	917,273	810,497	106.6%	88.4%	91.5%	1.21	0.35
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	35	917,273	810,497	106.6%	88.4%	91.5%	1.21	0.35
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	61	3,195,714	2,660,682	100.4%	83.3%	97.1%	1.21	0.24
<b>County 47 Stutsman</b>								
<b>Agricultural</b>	50	6,854,204	3,805,100	60.5%	55.5%	60.3%	1.09	0.20
<b>Commercial</b>	30	1,240,300	1,128,700	86.5%	91.0%	100.0%	0.95	0.15
<b>Vacant Lots</b>	8	73,250	46,800	73.0%	63.9%	56.1%	1.14	0.47
<b>Total Comm &amp; VL</b>	38	1,366,150	1,206,800	83.6%	88.3%	100.0%	0.95	0.20
<b>Residential</b>	48	2,914,332	2,465,000	101.2%	84.6%	93.5%	1.20	0.32
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	48	2,914,332	2,465,000	101.2%	84.6%	93.5%	1.20	0.32
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	136	11,082,086	7,445,600	81.3%	67.2%	73.8%	1.21	0.34

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of Jamestown</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	31	8,472,500	7,799,100	95.0%	92.1%	97.9%	1.03	0.17
<b>Vacant Lots</b>	22	506,215	205,200	40.9%	40.5%	35.5%	1.01	0.58
<b>Total Comm &amp; VL</b>	53	9,586,859	8,258,000	72.5%	86.1%	74.9%	0.84	0.43
<b>Residential</b>	223	17,062,710	14,939,100	89.4%	87.6%	88.1%	1.02	0.16
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	223	17,062,710	14,939,100	89.4%	87.6%	88.1%	1.02	0.16
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	276	26,041,425	22,943,400	86.1%	88.1%	87.5%	0.98	0.20
<b>County 48 Towner</b>								
<b>Agricultural</b>	37	3,663,774	3,027,245	91.9%	82.6%	84.7%	1.11	0.24
<b>Commercial</b>	24	1,089,400	1,073,710	134.9%	98.6%	105.8%	1.37	0.54
<b>Vacant Lots</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Comm &amp; VL</b>	24	1,089,400	1,073,710	134.9%	98.6%	105.8%	1.37	0.54
<b>Residential</b>	30	863,800	787,186	114.8%	91.1%	95.5%	1.26	0.38
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	30	863,800	787,186	114.8%	91.1%	95.5%	1.26	0.38
<b>Mobile Home</b>	2	133,103	108,930	79.8%	81.8%	79.8%	0.98	0.13
<b>GRAND TOTAL</b>	93	5,750,077	4,997,071	110.1%	86.9%	92.8%	1.27	0.39
<b>County 49 Traill</b>								
<b>Agricultural</b>	23	4,150,797	2,330,719	146.1%	56.2%	58.3%	2.60	1.74
<b>Commercial</b>	33	2,953,950	2,486,357	184.4%	84.2%	99.8%	2.19	1.09
<b>Vacant Lots</b>	6	67,500	42,252	60.2%	62.6%	64.7%	0.96	0.23
<b>Total Comm &amp; VL</b>	39	3,340,950	2,803,225	165.3%	83.9%	92.2%	1.97	1.05
<b>Residential</b>	98	6,101,090	5,441,725	95.5%	89.2%	96.8%	1.07	0.21
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	98	6,101,090	5,441,725	95.5%	89.2%	96.8%	1.07	0.21
<b>Mobile Home</b>	2	11,500	8,508	96.7%	74.0%	96.7%	1.31	0.36
<b>GRAND TOTAL</b>	162	13,284,837	10,309,561	119.5%	77.6%	92.1%	1.54	0.57
<b>County 50 Walsh</b>								
<b>Agricultural</b>	30	4,495,829	2,969,300	86.9%	66.0%	67.2%	1.32	0.42
<b>Commercial</b>	30	1,651,774	1,663,634	101.6%	100.7%	100.0%	1.01	0.10
<b>Vacant Lots</b>	3	3,350	4,350	112.4%	129.9%	120.0%	0.87	0.27
<b>Total Comm &amp; VL</b>	33	1,658,904	1,672,644	102.5%	100.8%	100.0%	1.02	0.13
<b>Residential</b>	31	1,392,713	1,295,018	113.6%	93.0%	97.1%	1.22	0.32
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	31	1,392,713	1,295,018	113.6%	93.0%	97.1%	1.22	0.32
<b>Mobile Home</b>	5	22,400	29,964	206.1%	133.8%	161.9%	1.54	0.62
<b>GRAND TOTAL</b>	99	7,566,066	5,962,266	106.5%	78.8%	97.1%	1.35	0.35

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>City of Grafton</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	30	3,652,900	3,950,700	127.0%	108.2%	104.3%	1.17	0.34
<b>Vacant Lots</b>	2	10,000	29,200	292.0%	292.0%	292.0%	1.00	0.00
<b>Total Comm &amp; VL</b>	32	3,672,900	3,985,600	137.3%	108.5%	109.0%	1.27	0.41
<b>Residential</b>	49	2,679,290	2,705,500	109.2%	101.0%	100.2%	1.08	0.16
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	49	2,679,290	2,705,500	109.2%	101.0%	100.2%	1.08	0.16
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	81	6,342,190	6,685,400	120.3%	105.4%	102.0%	1.14	0.27
<b>County 51 Ward</b>								
<b>Agricultural</b>	41	5,336,600	2,803,400	62.1%	52.5%	55.8%	1.18	0.29
<b>Commercial</b>	38	5,455,104	5,562,100	98.2%	102.0%	97.3%	0.96	0.17
<b>Vacant Lots</b>	56	1,084,450	762,900	82.8%	70.3%	75.2%	1.18	0.49
<b>Total Comm &amp; VL</b>	94	7,327,262	6,879,600	89.0%	93.9%	87.4%	0.95	0.35
<b>Residential</b>	174	16,889,375	15,086,700	91.7%	89.3%	90.3%	1.03	0.18
<b>Lakeshore</b>	5	347,000	240,900	85.4%	69.4%	94.4%	1.23	0.14
<b>Total Res &amp; LS</b>	179	17,870,575	15,790,100	91.6%	88.4%	90.4%	1.04	0.18
<b>Mobile Home</b>	187	2,514,691	2,535,301	169.3%	100.8%	101.5%	1.68	0.89
<b>GRAND TOTAL</b>	501	31,627,220	26,991,301	117.7%	85.3%	92.4%	1.38	0.53
<b>City of Minot</b>								
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	42	9,341,296	8,539,400	91.4%	91.4%	91.9%	1.00	0.13
<b>Vacant Lots</b>	54	1,887,780	1,068,600	52.0%	56.6%	46.8%	0.92	0.38
<b>Total Comm &amp; VL</b>	96	14,684,390	11,652,400	69.2%	79.4%	73.3%	0.87	0.34
<b>Residential</b>	530	52,538,319	47,132,250	90.3%	89.7%	89.4%	1.01	0.11
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	530	52,538,319	47,132,250	90.3%	89.7%	89.4%	1.01	0.11
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	626	63,767,395	56,740,250	87.1%	89.0%	88.2%	0.98	0.14
<b>County 52 Wells</b>								
<b>Agricultural</b>	40	4,454,763	2,878,320	67.4%	64.6%	65.3%	1.04	0.16
<b>Commercial</b>	30	1,413,125	1,367,802	124.2%	96.8%	100.0%	1.28	0.43
<b>Vacant Lots</b>	3	31,000	14,740	48.5%	47.5%	54.0%	1.02	0.33
<b>Total Comm &amp; VL</b>	33	1,447,198	1,389,826	117.3%	96.0%	100.0%	1.22	0.43
<b>Residential</b>	66	2,624,050	2,339,648	103.4%	89.2%	92.9%	1.16	0.33
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	66	2,624,050	2,339,648	103.4%	89.2%	92.9%	1.16	0.33
<b>Mobile Home</b>	2	9,500	9,449	117.2%	99.5%	117.2%	1.18	0.41
<b>GRAND TOTAL</b>	141	8,532,438	6,609,959	96.6%	77.5%	84.9%	1.25	0.39

**Table 1 Continued**  
**2005 REAL ESTATE ASSESSMENT / SALES RATIO STUDY**

	TOTAL SALES	VERIFIED PRICE	ASSESS- MENT	ARITH MEAN	AGG MEAN	MEDIAN	PRD	COD
<b>County 53 Williams</b>								
<b>Agricultural</b>	30	5,010,435	2,733,880	55.2%	54.6%	56.2%	1.01	0.24
<b>Commercial</b>	35	1,883,500	1,650,040	97.0%	87.6%	95.8%	1.11	0.25
<b>Vacant Lots</b>	23	165,350	161,570	177.8%	97.7%	70.0%	1.82	1.88
<b>Total Comm &amp; VL</b>	58	2,349,816	1,991,082	129.0%	84.7%	95.8%	1.52	0.70
<b>Residential</b>	68	4,117,331	3,740,608	112.0%	90.9%	91.6%	1.23	0.36
<b>Lakeshore</b>	11	248,500	215,300	95.5%	86.6%	90.0%	1.10	0.22
<b>Total Res &amp; LS</b>	79	5,200,331	4,603,808	109.7%	88.5%	90.0%	1.24	0.35
<b>Mobile Home</b>	23	206,700	188,192	178.9%	91.0%	98.8%	1.96	1.10
<b>GRAND TOTAL</b>	190	11,631,816	8,689,590	115.3%	74.7%	87.8%	1.54	0.59

	City of Williston							
<b>Agricultural</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Commercial</b>	31	4,892,798	4,733,900	95.6%	96.8%	97.9%	0.99	0.19
<b>Vacant Lots</b>	11	276,000	217,400	172.4%	78.8%	90.8%	2.19	1.11
<b>Total Comm &amp; VL</b>	42	5,439,448	5,048,800	115.7%	92.8%	97.4%	1.25	0.41
<b>Residential</b>	179	11,871,935	10,687,200	94.4%	90.0%	90.0%	1.05	0.16
<b>Lakeshore</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>Total Res &amp; LS</b>	179	11,871,935	10,687,200	94.4%	90.0%	90.0%	1.05	0.16
<b>Mobile Home</b>	0	0	0	0.0%	0.0%	0.0%	0.00	0.00
<b>GRAND TOTAL</b>	221	17,040,733	15,638,500	98.5%	91.8%	90.0%	1.07	0.22

	PROPERTY TYPE DISTRIBUTION FOR ALL PROPERTY - STATE WIDE							
<b>Agricultural</b>	1,390	188,279,639	102,854,281	67.3%	54.6%	57.5%	1.23	0.41
<b>Commercial</b>	1,650	250,873,837	242,642,604	108.7%	96.7%	100.0%	1.12	0.26
<b>Vacant Lots</b>	898	37,540,718	22,868,458	76.1%	60.9%	60.0%	1.25	0.60
<b>Total Comm &amp; VL</b>	2,548	288,414,555	265,511,062	97.2%	92.1%	93.9%	1.06	0.37
<b>Residential</b>	7,668	732,797,915	653,872,431	95.8%	89.2%	91.0%	1.07	0.18
<b>Lakeshore</b>	97	8,554,439	5,088,917	69.3%	59.5%	64.8%	1.16	0.34
<b>Total Res &amp; LS</b>	7,765	741,352,354	658,961,348	95.5%	88.9%	90.9%	1.07	0.18
<b>Mobile Home</b>	517	7,771,850	7,385,053	140.5%	95.0%	98.7%	1.48	0.64
<b>GRAND TOTAL</b>	12,220	1,225,818,398	1,034,711,744	94.5%	84.4%	89.6%	1.12	0.28

Table 2

## Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales		
Adams	Urban	2	0	0	0	1	2	0	0	0	3	6	11	19	2	2	1	3	0	0	0	0	10	62	
	Township	21	3	2	2	4	0	1	0	0	0	2	0	0	0	0	0	0	0	0	0	0	1	36	
Barnes	Urban	3	0	0	3	0	1	1	2	0	4	1	4	10	6	3	0	0	2	1	1	1	9	51	
	Township	20	6	12	6	7	9	4	4	6	1	4	3	2	1	0	0	0	1	1	1	0	0	87	
Valley City	Urban	7	1	2	1	4	3	2	11	12	14	14	23	11	7	7	4	3	1	1	2	5	135		
Benson	Urban	1	0	1	1	0	3	4	3	1	2	2	8	16	3	1	0	1	3	1	1	1	7	59	
	Township	2	1	2	2	4	3	8	1	5	3	2	0	0	1	0	1	1	0	0	0	0	2	38	
Billings	Urban	0	0	0	0	1	1	0	0	0	0	2	4	7	1	2	0	1	0	0	0	0	0	19	
	Township	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
Bottineau	Urban	0	2	7	2	4	7	3	9	4	4	5	4	9	4	4	4	2	2	2	0	0	17	95	
	Township	10	3	6	8	4	7	1	3	3	0	0	2	1	1	1	0	0	0	0	0	0	1	51	
Bowman	Urban	3	1	1	0	1	2	2	4	4	0	4	5	3	2	2	1	0	3	2	1	9	50		
	Township	8	2	0	3	3	1	2	1	0	0	0	1	3	1	1	0	0	0	0	0	0	1	27	
Burke	Urban	1	0	0	1	1	0	1	0	0	0	2	6	38	2	0	0	2	1	0	0	0	0	2	57
	Township	0	0	3	0	1	2	1	1	0	0	2	0	0	0	0	0	0	0	0	0	0	1	11	
Burleigh	Urban	0	0	0	0	0	0	1	9	21	21	15	10	9	6	3	0	2	1	0	2	1	1	101	
	Township	16	3	4	6	2	4	6	4	18	36	13	24	10	2	4	1	0	3	0	2	1	1	159	
Bismarck	Urban	0	0	0	1	0	2	9	26	97	155	219	174	67	26	4	2	1	0	0	0	0	0	783	
Cass	Urban	24	7	9	10	8	12	25	24	23	25	33	23	25	12	9	7	4	7	1	4	16	309		
	Township	31	15	12	12	7	9	10	9	15	8	8	9	7	3	3	0	1	1	1	0	2	163		
Fargo	Urban	0	0	1	0	0	46	73	133	230	242	244	185	90	61	26	16	11	2	6	1	18	1385		
West Fargo	Urban	8	6	43	49	32	9	19	40	51	81	82	69	35	8	5	0	1	1	4	2	3	548		
Cavalier	Urban	0	0	0	0	2	2	2	3	5	5	15	6	12	7	0	4	3	1	1	0	9	77		
	Township	16	2	4	2	0	3	2	1	0	0	1	0	0	2	0	0	0	0	0	0	0	33		
Dickey	Urban	1	0	1	2	2	5	7	7	9	4	11	14	11	5	5	2	1	4	0	3	11	105		
	Township	8	6	4	2	3	5	2	1	0	1	0	0	2	0	1	0	0	0	0	1	1	37		
Divide	Urban	4	0	2	0	5	1	2	1	2	2	1	4	2	2	2	4	2	1	1	0	0	7	43	
	Township	0	1	1	0	2	2	3	0	0	0	0	0	2	0	1	1	0	1	0	0	0	0	14	

**Table 2 Continued**  
**Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping**

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
Dunn	Urban	0	0	0	0	1	0	1	1	2	5	4	8	10	5	4	0	2	1	0	0	1	45
	Township	2	1	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
Eddy	Urban	0	0	0	0	0	1	2	1	4	3	4	6	25	4	1	2	1	0	1	0	0	55
	Township	0	1	1	3	3	4	2	0	0	1	0	0	2	0	0	0	0	0	0	0	1	18
Emmons	Urban	1	1	0	1	1	0	3	4	1	6	5	6	3	4	3	1	3	3	2	0	5	54
	Township	7	2	6	1	6	3	3	1	0	1	0	2	1	0	1	0	0	0	0	0	2	36
Foster	Urban	0	0	0	0	0	0	1	1	4	2	12	6	16	7	4	1	1	1	1	1	0	58
	Township	2	3	0	1	3	0	3	2	1	0	1	2	0	1	0	0	0	0	0	0	0	19
Golden Valley	Urban	0	0	0	1	4	1	3	5	3	4	7	3	5	1	1	1	2	3	1	0	5	52
	Township	1	1	0	3	4	2	3	0	0	1	0	1	0	0	0	0	0	0	0	0	0	16
Grand Forks	Urban	6	1	6	4	4	5	13	15	7	10	11	5	11	3	5	4	5	1	4	5	23	148
	Township	15	13	4	10	5	5	7	7	9	6	6	13	7	4	1	4	2	0	0	0	4	122
Grand Forks	Urban	26	1	4	10	13	23	41	99	143	158	132	86	29	10	10	2	1	2	2	2	5	799
Grant	Urban	0	0	0	0	0	0	0	0	1	0	0	15	20	6	1	0	0	0	0	0	0	43
	Township	6	2	1	2	0	2	0	0	0	1	0	0	1	0	0	0	0	0	0	1	0	16
Griggs	Urban	0	0	0	1	0	0	2	2	0	3	5	12	24	3	1	0	0	0	0	0	2	55
	Township	0	0	0	0	0	0	1	0	0	1	0	0	1	0	1	0	0	0	0	0	0	4
Hettinger	Urban	0	0	0	1	0	0	1	1	1	0	3	15	18	5	1	0	1	2	0	0	0	49
	Township	8	0	6	4	2	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	21
Kidder	Urban	1	1	3	1	1	1	1	6	3	9	4	5	5	1	0	2	3	2	1	0	9	59
	Township	5	3	5	6	1	1	1	1	2	0	1	1	1	1	0	0	0	0	1	0	0	30
LaMoure	Urban	0	0	1	0	3	1	1	4	2	5	11	9	6	7	3	6	3	0	1	0	2	65
	Township	14	5	7	2	1	0	2	1	0	1	2	1	1	0	0	0	0	0	0	0	0	37
Logan	Urban	0	1	1	2	3	4	2	1	2	3	6	6	5	3	5	2	0	0	0	0	2	48
	Township	14	5	10	1	0	2	1	1	0	0	0	1	0	0	0	0	0	0	0	0	0	35
McHenry	Urban	2	6	2	4	3	5	7	7	5	4	7	2	10	3	1	1	1	1	0	0	0	86
	Township	3	2	3	7	6	5	6	2	4	2	3	0	4	3	1	0	1	0	0	0	0	52
McIntosh	Urban	2	0	0	1	1	1	4	3	3	6	6	7	6	1	8	2	2	3	3	0	1	60
	Township	8	5	5	5	7	5	1	4	1	1	2	1	0	1	0	0	1	0	0	0	1	48

Table 2 Continued

## Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales
McKenzie	Urban	0	0	0	0	1	1	5	1	2	8	12	14	8	1	5	1	5	1	0	0	3	69
	Township	3	1	1	1	0	1	1	6	0	1	1	3	2	1	0	0	0	0	0	1	0	23
McLean	Urban	14	5	6	7	5	7	8	11	4	10	16	11	2	8	7	6	3	3	3	2	32	171
	Township	37	3	9	11	8	7	6	5	2	1	3	0	2	0	1	2	0	0	0	0	2	99
Mercer	Urban	4	1	1	1	1	3	6	8	4	7	14	19	27	10	13	0	7	4	5	3	15	153
	Township	5	5	3	2	1	3	2	1	1	0	0	2	0	2	1	1	0	1	1	0	0	31
Morton	Urban	6	0	4	7	4	3	5	3	2	6	7	8	12	4	5	4	3	2	2	1	20	108
	Township	29	4	8	4	5	10	4	6	11	5	3	1	4	1	0	1	2	1	2	0	3	104
Mandan	Urban	20	10	4	6	6	4	5	19	28	62	60	36	29	11	5	4	3	1	2	0	1	316
Mountrail	Urban	1	0	1	3	3	3	2	1	2	4	4	2	26	1	3	2	0	0	0	0	1	68
	Township	7	3	1	2	2	5	2	3	1	2	0	1	1	0	0	0	0	1	0	0	1	32
Nelson	Urban	3	0	0	0	3	4	1	1	6	2	1	3	4	0	1	1	2	2	0	0	15	49
	Township	2	0	1	0	1	3	1	3	3	6	4	1	0	0	1	1	1	2	0	0	1	31
Oliver	Urban	0	0	0	0	1	0	2	1	2	2	4	7	4	4	2	2	0	1	1	0	3	36
	Township	3	1	2	1	1	1	1	0	0	0	0	0	1	0	0	0	1	0	0	0	0	13
Pembina	Urban	9	1	4	3	1	3	5	5	3	13	5	1	14	2	6	6	2	0	1	0	29	113
	Township	28	6	6	7	5	1	4	2	2	2	4	3	1	1	3	0	1	0	1	1	11	89
Pierce	Urban	2	0	0	4	0	1	3	2	1	9	5	19	11	2	0	2	2	1	1	1	3	69
	Township	3	0	1	3	3	2	0	2	1	2	2	2	0	1	0	1	0	0	0	0	0	23
Ramsey	Urban	0	0	0	1	1	1	0	2	0	2	1	1	22	3	0	1	1	0	1	0	4	41
	Township	15	0	0	2	4	7	6	8	5	7	10	8	2	2	1	0	2	0	0	0	3	83
Devils Lake	Urban	0	1	0	3	2	4	10	8	8	11	14	9	12	4	6	5	1	1	2	0	8	109
Ransom	Urban	0	0	1	3	2	2	5	6	5	5	4	14	11	2	3	4	2	0	1	2	14	86
	Township	13	9	3	3	4	2	2	0	2	3	0	1	0	1	0	0	0	0	0	1	0	44
Renville	Urban	3	3	3	3	5	1	4	5	1	1	2	6	3	5	1	3	1	2	1	2	7	62
	Township	0	0	3	2	1	1	2	1	0	1	0	0	0	1	0	0	0	0	0	0	0	12
Richland	Urban	0	1	1	0	3	0	5	4	8	10	13	6	25	3	3	5	1	1	1	1	12	103
	Township	25	5	3	9	2	1	1	3	6	3	2	1	4	0	1	0	1	0	0	0	1	68
Wahpeton	Urban	2	1	0	1	1	1	4	8	15	11	11	17	8	4	7	4	4	1	1	2	8	111

Table 2 Continued

## Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping

		Under 45	45 49	50 54	55 59	60 64	65 69	70 74	75 79	80 84	85 89	90 94	95 99	100 104	105 109	110 114	115 119	120 124	125 129	130 134	135 139	Over 140	Total Sales	
Rolette	Urban	3	0	2	1	1	1	1	1	8	1	6	6	6	8	2	0	1	0	3	1	12	64	
	Township	7	1	2	1	1	0	1	0	1	2	3	4	0	0	0	1	0	0	0	1	0	25	
Sargent	Urban	1	1	0	0	0	4	5	3	5	2	2	10	7	6	3	0	2	2	0	0	0	4	57
	Township	6	3	3	2	4	2	3	2	1	0	0	0	1	0	1	0	0	0	0	0	0	28	
Sheridan	Urban	0	0	0	0	0	1	0	0	2	2	3	15	15	5	3	1	1	0	0	0	1	8	57
	Township	0	2	1	2	3	0	1	0	1	1	0	0	0	1	1	0	0	0	0	0	0	13	
Sioux	Urban	6	0	1	2	0	0	0	0	0	0	1	0	21	0	0	0	0	0	0	2	0	6	39
	Township	11	4	2	3	0	0	1	0	3	3	0	1	0	1	1	0	0	1	0	0	0	0	31
Slope	Urban	3	1	0	0	0	0	0	1	1	0	1	1	10	2	1	0	0	0	1	0	0	0	22
	Township	1	2	2	0	1	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	8
Stark	Urban	0	0	0	0	0	0	0	0	1	6	14	4	29	0	3	1	2	0	1	0	2	0	63
	Township	9	3	5	1	1	2	1	1	1	2	6	1	3	0	0	0	2	0	1	0	1	0	40
Dickinson	Urban	0	0	0	1	2	0	4	0	36	31	42	24	19	15	8	3	5	3	3	0	0	196	
Steele	Urban	0	0	1	1	2	3	2	1	2	5	4	7	5	0	1	3	1	1	0	1	4	45	
	Township	2	0	0	1	1	0	0	0	1	0	3	3	2	1	0	0	2	0	0	0	0	16	
Stutsman	Urban	2	2	3	1	1	3	4	1	2	0	3	2	20	2	1	0	1	0	1	0	0	4	53
	Township	10	6	6	9	8	7	8	6	4	3	0	0	1	8	0	3	0	0	0	0	0	4	83
Jamestown	Urban	19	0	5	5	9	9	23	27	26	27	35	31	29	9	2	5	4	2	0	1	8	276	
Towner	Urban	2	0	1	2	1	2	0	4	2	5	4	2	6	5	3	2	0	0	0	0	13	54	
	Township	1	1	1	0	0	3	5	4	5	4	2	2	2	2	1	1	0	1	0	0	4	39	
Traill	Urban	4	1	0	2	3	2	6	4	7	9	10	15	16	9	7	4	2	1	3	0	11	116	
	Township	11	3	2	5	1	6	4	2	4	1	2	0	1	0	0	0	1	0	0	0	3	46	
Walsh	Urban	0	0	0	0	2	2	2	1	4	0	4	6	17	3	3	2	3	1	0	1	11	62	
	Township	1	1	2	3	6	6	5	2	3	2	0	2	0	1	0	0	1	0	0	0	2	37	
Grafton	Urban	0	1	1	0	0	0	1	1	3	5	2	10	19	7	5	3	1	1	1	1	19	81	
Ward	Urban	7	3	1	9	6	10	9	15	18	14	17	34	31	11	11	8	10	2	4	3	53	276	
	Township	23	9	13	9	12	9	10	19	18	20	15	12	19	7	6	4	4	4	0	1	11	225	
Minot	Urban	26	5	7	6	12	16	27	56	75	111	103	81	41	18	15	9	7	4	1	2	4	626	

**Table 2 Continued**  
**Frequency Distribution Table Showing the Number of Samples Within a Given Percentage Grouping**

		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Wells	Urban	3	0	1	1	4	3	4	4	6	3	8	6	13	3	3	4	1	0	1	2	14	84
	Township	3	6	5	2	8	10	6	4	1	4	1	1	1	2	0	0	0	1	0	0	2	57
Williams	Urban	2	3	1	0	2	3	5	6	7	4	1	4	6	1	6	3	2	1	1	2	19	79
	Township	13	3	5	9	7	5	9	1	8	9	9	3	6	3	0	2	4	2	0	1	11	111
Williston	Urban	2	0	1	1	3	7	9	34	25	26	17	27	32	8	6	9	2	1	1	1	9	221
Total State: Urban		236	68	134	170	182	242	405	666	961	1194	1323	1199	1117	393	275	174	143	88	79	56	585	9690
Total State: Township		487	166	190	182	166	168	157	126	150	148	119	113	98	57	33	24	28	20	8	10	80	2530
Grand Total		723	234	324	352	348	410	562	792	1111	1342	1442	1312	1215	450	308	198	171	108	87	66	665	12220

**Table 3**  
**Characteristics of the Sample**

County	Residential				Commercial			
	2004 Sales	Old Sales	Appraisals	Total	2004 Sales	Old Sales	Appraisals	Total
<b>Adams</b>	40	0	0	40	2	9	9	20
<b>Barnes</b>	30	0	0	30	3	9	18	30
<b>City of Valley City</b>	99	0	0	99	7	15	8	30
<b>Benson</b>	30	0	0	30	3	11	16	30
<b>Billings</b>	0	2	10	12	0	1	6	7
<b>Bottineau</b>	58	0	0	58	3	20	7	30
<b>Bowman</b>	38	0	0	38	4	11	0	15
<b>Burke</b>	10	26	0	36	1	0	20	21
<b>Burleigh</b>	172	0	0	172	4	5	5	14
<b>City of Bismarck</b>	751	0	0	751	32	0	0	32
<b>Cass</b>	238	0	0	238	14	26	0	40
<b>City of Fargo</b>	1,336	0	0	1,336	49	0	0	49
<b>City of West Fargo</b>	337	0	0	337	18	17	0	35
<b>Cavalier</b>	22	26	0	48	2	8	20	30
<b>Dickey</b>	79	0	0	79	2	14	14	30
<b>Divide</b>	17	16	0	33	1	4	3	8
<b>Dunn</b>	12	19	0	31	0	1	13	14
<b>Eddy</b>	20	21	0	41	2	4	9	15
<b>Emmons</b>	33	0	0	33	2	11	11	24
<b>Foster</b>	35	0	0	35	4	6	16	26
<b>Golden Valley</b>	21	10	0	31	3	5	10	18
<b>Grand Forks</b>	145	0	0	145	13	20	0	33
<b>City of Grand Forks</b>	678	0	0	678	33	0	0	33
<b>Grant</b>	18	13	0	31	3	5	3	11
<b>Griggs</b>	14	22	0	36	0	4	15	19
<b>Hettinger</b>	18	19	0	37	0	2	10	12
<b>Kidder</b>	18	30	0	48	1	6	5	12
<b>LaMoure</b>	35	0	0	35	1	1	29	31
<b>Logan</b>	30	0	0	30	4	5	6	15
<b>McHenry</b>	49	0	0	49	4	16	10	30
<b>McIntosh</b>	15	18	0	33	3	7	10	20
<b>McKenzie</b>	27	25	0	52	10	5	6	21
<b>McLean</b>	123	0	0	123	11	20	0	31

**Table 3 Continued**  
**Characteristics of the Sample**

	Residential			Commercial				
County	2004 Sales	Old Sales	Appraisals	2004 Sales	Old Sales	Appraisals	Total	
<b>Mercer</b>	109	0	0	109	2	12	17	31
<b>Morton</b>	68	0	0	68	4	26	0	30
<b>City of Mandan</b>	238	0	0	238	14	16	0	30
<b>Mountrail</b>	34	0	0	34	5	3	22	30
<b>Nelson</b>	32	0	0	32	3	13	1	17
<b>Oliver</b>	11	23	0	34	1	1	1	3
<b>Pembina</b>	103	0	0	103	21	10	0	31
<b>Pierce</b>	35	0	0	35	4	9	17	30
<b>Ramsey</b>	33	0	0	33	1	2	22	25
<b>City of Devils Lake</b>	73	0	0	73	11	25	0	36
<b>Ransom</b>	58	0	0	58	9	2	19	30
<b>Renville</b>	14	24	0	38	4	9	7	20
<b>Richland</b>	79	0	0	79	4	11	15	30
<b>City of Wahpeton</b>	74	0	0	74	9	20	1	30
<b>Rolette</b>	30	0	0	30	1	6	23	30
<b>Sargent</b>	34	0	0	34	1	3	12	16
<b>Sheridan</b>	20	30	0	50	1	3	1	5
<b>Sioux</b>	5	11	18	34	4	1	0	5
<b>Slope</b>	2	7	8	17	2	3	0	5
<b>Stark</b>	38	0	0	38	0	4	26	30
<b>City of Dickinson</b>	154	0	0	154	7	27	0	34
<b>Steele</b>	20	15	0	35	2	3	7	12
<b>Stutsman</b>	48	0	0	48	0	9	21	30
<b>City of Jamestown</b>	223	0	0	223	18	13	0	31
<b>Towner</b>	30	0	0	30	5	7	12	24
<b>Traill</b>	98	0	0	98	11	22	0	33
<b>Walsh</b>	31	0	0	31	2	12	16	30
<b>City of Grafton</b>	49	0	0	49	7	19	4	30
<b>Ward</b>	174	0	0	174	20	18	0	38
<b>City of Minot</b>	530	0	0	530	42	0	0	42
<b>Wells</b>	66	0	0	66	8	14	8	30
<b>Williams</b>	68	0	0	68	20	15	0	35
<b>City of Williston</b>	179	0	0	179	13	18	0	31
County Total	2,587	357	36	2,980	235	454	518	1,207
City Total	4,721	0	0	4,721	260	170	13	443
State Total	7,308	357	36	7,701	495	624	531	1,650

**Table 4**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

**Residential**

County	2002	2003	2004	2005	2002	2003	2004	2005
<b>Adams</b>	113.6	97.6	100.4	97.8	0.28	0.63	0.93	0.59
<b>Barnes</b>	90.4	90.1	94.3	93.5	0.34	0.28	0.57	0.36
<b>City of Valley City</b>	97.3	97.7	98.6	90.4	0.06	0.07	0.09	0.18
<b>Benson</b>	93.7	95.2	100.7	81.7	0.25	0.30	0.23	0.34
<b>Billings</b>	100.0	100.0	100.0	99.1	0.02	0.06	0.02	0.07
<b>Bottineau</b>	96.4	91.1	94.9	75.8	0.32	0.32	0.36	0.72
<b>Bowman</b>	104.0	100.1	104.8	95.9	0.21	0.27	0.25	0.43
<b>Burke</b>	98.9	101.6	100.9	100.3	0.32	0.61	0.12	0.16
<b>Burleigh</b>	93.7	94.6	91.2	88.3	0.06	0.06	0.08	0.13
<b>City of Bismarck</b>	94.3	93.7	91.9	92.3	0.06	0.05	0.06	0.06
<b>Cass</b>	91.3	89.3	86.4	87.3	0.24	0.18	0.20	0.18
<b>City of Fargo</b>	90.7	92.4	87.5	89.2	0.08	0.10	0.10	0.10
<b>City of West Fargo</b>	93.7	94.0	89.8	91.0	0.08	0.08	0.09	0.08
<b>Cavalier</b>	98.1	100.1	96.6	95.8	0.22	0.18	0.20	0.24
<b>Dickey</b>	86.4	97.5	94.0	90.9	0.32	0.65	0.26	0.30
<b>Divide</b>	98.7	107.0	99.1	92.1	0.40	0.34	0.57	0.50
<b>Dunn</b>	97.1	97.2	97.0	97.9	0.11	0.12	0.12	0.12
<b>Eddy</b>	100.0	100.8	95.1	100.0	0.26	0.20	0.15	0.06
<b>Emmons</b>	104.6	115.3	101.5	96.0	0.22	0.49	0.33	0.26
<b>Foster</b>	98.2	98.3	97.2	100.0	0.14	0.15	0.29	0.09
<b>Golden Valley</b>	96.8	91.0	97.3	87.7	0.21	0.53	0.48	0.21
<b>Grand Forks</b>	92.2	91.0	90.0	85.7	0.50	0.38	0.52	0.45
<b>City of Grand Forks</b>	94.3	92.8	90.0	86.6	0.08	0.07	0.07	0.08
<b>Grant</b>	99.5	98.7	99.3	100.0	0.06	0.05	0.06	0.03
<b>Griggs</b>	97.9	97.4	96.9	98.8	0.09	0.10	0.11	0.10
<b>Hettinger</b>	100.0	97.3	100.0	98.0	0.10	0.11	0.08	0.08
<b>Kidder</b>	100.5	97.6	93.6	88.2	0.27	0.28	0.26	0.31
<b>LaMoure</b>	94.2	93.0	104.0	93.6	0.22	0.23	0.19	0.18
<b>Logan</b>	100.0	100.0	99.3	92.3	0.19	0.25	0.20	0.21
<b>McHenry</b>	97.2	98.8	96.3	75.0	1.57	0.97	0.66	0.36
<b>McIntosh</b>	98.4	96.9	96.9	97.2	0.25	0.19	0.20	0.21
<b>McKenzie</b>	96.5	98.2	99.8	97.8	0.12	0.15	0.14	0.12
<b>McLean</b>	100.7	90.9	90.6	86.9	0.29	0.44	0.62	0.45

**Table 4 Continued**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

**Residential**

County	2002	2003	2004	2005	2002	2003	2004	2005
<b>Mercer</b>	99.7	95.8	97.4	100.6	0.17	0.21	0.30	0.21
<b>Morton</b>	95.6	92.3	93.6	92.1	0.33	0.40	0.38	0.34
<b>City of Mandan</b>	92.6	93.2	92.6	91.1	0.07	0.09	0.14	0.09
<b>Mountrail</b>	95.9	85.7	98.3	94.1	0.26	0.35	0.32	0.34
<b>Nelson</b>	101.7	97.7	96.2	101.1	0.54	0.77	0.50	0.62
<b>Oliver</b>	99.5	98.8	101.5	99.1	0.12	0.13	0.12	0.17
<b>Pembina</b>	93.4	100.2	102.2	94.8	0.35	0.54	0.57	0.58
<b>Pierce</b>	93.8	92.9	101.0	94.4	0.32	0.21	0.18	0.16
<b>Ramsey</b>	96.4	95.4	94.2	93.1	0.15	0.16	0.20	0.11
<b>City of Devils Lake</b>	92.2	96.9	90.5	91.9	0.18	0.18	0.21	0.18
<b>Ransom</b>	94.8	98.0	94.9	89.8	0.32	0.22	0.39	0.17
<b>Renville</b>	96.6	96.2	95.3	83.3	0.54	0.53	0.52	0.50
<b>Richland</b>	96.9	95.0	92.0	91.1	0.22	0.16	0.22	0.20
<b>City of Wahpeton</b>	90.9	98.1	93.6	92.9	0.16	0.20	0.10	0.17
<b>Rolette</b>	110.7	98.1	83.9	101.1	0.44	0.41	0.39	0.33
<b>Sargent</b>	90.8	95.7	98.5	87.1	0.27	0.23	0.18	0.22
<b>Sheridan</b>	96.8	98.8	100.9	100.6	0.23	0.89	0.63	0.58
<b>Sioux</b>	99.3	100.0	97.1	100.0	0.80	1.90	0.34	0.58
<b>Slope</b>	101.3	100.0	100.9	100.0	0.39	0.35	0.37	0.15
<b>Stark</b>	93.4	94.1	93.9	92.4	0.09	0.12	0.08	0.10
<b>City of Dickinson</b>	94.6	94.9	94.7	92.6	0.09	0.10	0.08	0.09
<b>Steele</b>	95.6	93.3	100.0	91.5	0.21	0.25	0.30	0.35
<b>Stutsman</b>	96.2	98.3	94.6	93.5	0.24	0.25	0.22	0.32
<b>City of Jamestown</b>	93.9	95.6	93.5	88.1	0.15	0.16	0.15	0.16
<b>Towner</b>	108.3	96.0	96.8	95.5	0.78	0.85	0.66	0.38
<b>Traill</b>	89.9	96.1	92.8	96.8	0.35	0.31	0.30	0.21
<b>Walsh</b>	103.0	95.6	100.0	97.1	0.23	0.41	0.52	0.32
<b>City of Grafton</b>	98.4	97.6	100.0	100.2	0.17	0.17	0.14	0.16
<b>Ward</b>	97.9	99.4	93.2	90.4	0.23	0.46	0.33	0.18
<b>City of Minot</b>	98.3	96.6	95.5	89.4	0.07	0.08	0.13	0.11
<b>Wells</b>	99.9	99.5	91.7	92.9	0.54	0.28	0.30	0.33
<b>Williams</b>	94.5	89.1	91.1	90.0	0.30	0.22	0.28	0.35
<b>City of Williston</b>	95.4	95.3	91.2	90.0	0.12	0.11	0.11	0.16
<b>State</b>	94.7	94.4	92.1	90.9	0.18	0.20	0.20	0.18

**Table 5**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

**Commercial**

County	2002	2003	2004	2005	2002	2003	2004	2005
<b>Adams</b>	100.0	100.1	100.8	100.0	0.26	0.17	0.58	0.42
<b>Barnes</b>	99.5	111.3	98.6	100.0	0.18	1.11	0.69	0.69
<b>City of Valley City</b>	102.1	96.6	100.0	98.9	0.04	0.05	0.05	0.11
<b>Benson</b>	100.0	100.0	100.0	100.0	0.37	0.25	0.08	0.13
<b>Billings</b>	100.0	100.0	100.0	100.0	0.00	0.00	0.00	0.11
<b>Bottineau</b>	98.9	99.9	95.5	102.2	0.22	0.22	0.23	0.21
<b>Bowman</b>	99.0	97.8	97.7	95.8	0.22	0.17	0.22	0.20
<b>Burke</b>	100.1	100.0	100.0	100.0	0.14	0.00	0.00	0.00
<b>Burleigh</b>	98.1	97.8	97.2	96.6	0.04	0.03	0.08	0.13
<b>City of Bismarck</b>	95.1	94.3	92.3	92.3	0.08	0.07	0.09	0.09
<b>Cass</b>	96.9	101.0	99.3	98.4	0.33	0.27	0.32	0.32
<b>City of Fargo</b>	93.4	93.4	92.5	92.0	0.15	0.17	0.19	0.17
<b>City of West Fargo</b>	95.4	97.5	95.8	86.8	0.12	0.11	0.17	0.16
<b>Cavalier</b>	98.7	98.7	98.6	98.6	0.07	0.11	0.14	0.11
<b>Dickey</b>	98.6	95.9	99.0	102.3	0.13	0.14	0.13	0.18
<b>Divide</b>	102.8	104.5	101.3	101.3	0.28	0.28	0.24	0.24
<b>Dunn</b>	102.7	101.6	99.0	102.2	0.05	0.04	0.06	0.07
<b>Eddy</b>	100.0	100.0	100.8	100.0	0.00	0.08	0.13	0.13
<b>Emmons</b>	100.0	100.0	98.2	97.8	0.51	0.23	0.16	0.17
<b>Foster</b>	100.0	100.0	100.3	97.0	0.00	0.14	0.10	0.08
<b>Golden Valley</b>	102.3	100.0	100.8	98.8	0.10	0.13	0.30	0.29
<b>Grand Forks</b>	100.0	97.7	100.0	100.8	0.38	0.49	0.54	0.74
<b>City of Grand Forks</b>	97.0	93.4	94.9	97.0	0.12	0.12	0.13	0.18
<b>Grant</b>	100.3	101.0	99.7	101.1	0.94	0.04	0.03	0.02
<b>Griggs</b>	98.6	98.4	93.1	100.0	0.07	0.11	0.12	0.02
<b>Hettinger</b>	100.0	100.0	100.0	100.0	0.01	0.02	0.01	0.01
<b>Kidder</b>	99.6	95.6	98.5	100.2	0.30	0.32	0.21	0.20
<b>LaMoure</b>	102.3	101.5	101.5	98.1	0.12	0.10	0.10	0.10
<b>Logan</b>	100.3	100.3	100.2	98.8	0.06	0.08	0.06	0.10
<b>McHenry</b>	100.0	100.0	100.0	92.8	0.67	0.58	0.51	0.59
<b>McIntosh</b>	99.0	98.0	99.9	96.5	0.12	0.11	0.12	0.14
<b>McKenzie</b>	100.0	100.0	99.6	100.0	0.10	0.07	0.10	0.13
<b>McLean</b>	108.1	93.0	97.8	102.8	0.79	0.74	0.77	0.66

**Table 5 Continued**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

**Commercial**

County	2002	2003	2004	2005	2002	2003	2004	2005
<b>Mercer</b>	99.0	97.8	100.0	99.8	0.04	0.04	0.04	0.04
<b>Morton</b>	100.0	100.0	100.0	100.0	0.75	0.79	0.73	0.85
<b>City of Mandan</b>	94.2	90.2	91.1	91.2	0.17	0.15	0.15	0.17
<b>Mountrail</b>	100.0	100.0	100.0	100.0	0.03	0.35	0.04	0.26
<b>Nelson</b>	95.9	95.9	95.9	87.9	1.51	0.49	0.45	0.39
<b>Oliver</b>	98.6	98.5	98.7	99.2	0.00	0.00	0.00	0.03
<b>Pembina</b>	100.0	95.7	100.0	100.0	0.27	0.26	0.22	1.37
<b>Pierce</b>	104.5	101.9	99.0	98.4	0.08	0.04	0.03	0.06
<b>Ramsey</b>	100.0	100.0	100.0	100.0	0.04	0.03	0.03	0.04
<b>City of Devils Lake</b>	95.9	95.9	97.1	97.8	0.23	0.23	0.23	0.19
<b>Ransom</b>	100.2	99.8	100.2	100.2	0.03	0.03	0.04	0.09
<b>Renville</b>	101.9	103.4	103.4	99.2	0.28	0.32	0.28	0.23
<b>Richland</b>	100.0	97.4	100.0	100.0	0.10	0.16	0.09	0.18
<b>City of Wahpeton</b>	100.0	100.0	100.0	101.2	0.12	0.13	0.08	0.17
<b>Rolette</b>	96.5	101.2	98.8	97.3	0.11	0.12	0.18	0.24
<b>Sargent</b>	99.7	106.1	98.3	99.0	0.60	0.09	0.05	0.22
<b>Sheridan</b>	100.3	99.8	100.0	95.0	0.00	0.00	0.00	0.06
<b>Sioux</b>	98.0	108.4	93.9	100.2	0.00	0.00	0.00	0.39
<b>Slope</b>	100.0	100.0	97.5	103.2	0.00	0.00	0.00	0.19
<b>Stark</b>	100.0	100.0	100.0	100.0	0.32	0.32	0.03	0.02
<b>City of Dickinson</b>	93.0	98.3	96.7	96.8	0.10	0.12	0.12	0.12
<b>Steele</b>	98.3	98.5	98.3	98.4	0.09	0.07	0.05	0.04
<b>Stutsman</b>	100.0	100.0	100.0	100.0	0.10	0.15	0.06	0.15
<b>City of Jamestown</b>	95.0	96.3	95.8	97.9	0.11	0.13	0.13	0.17
<b>Towner</b>	95.2	108.4	105.8	105.8	0.40	0.47	0.53	0.54
<b>Traill</b>	99.7	100.1	99.6	99.8	0.40	0.35	0.37	1.09
<b>Walsh</b>	100.0	100.0	100.0	100.0	0.23	0.16	0.15	0.10
<b>City of Grafton</b>	100.7	102.0	102.4	104.3	0.31	0.51	0.36	0.34
<b>Ward</b>	98.7	98.9	97.0	97.3	0.20	0.14	0.12	0.17
<b>City of Minot</b>	99.3	100.7	95.9	91.9	0.13	0.10	0.11	0.13
<b>Wells</b>	100.0	100.0	97.5	100.0	0.48	0.20	0.22	0.43
<b>Williams</b>	95.9	103.3	98.3	95.8	0.18	0.21	0.22	0.25
<b>City of Williston</b>	101.1	100.4	101.5	97.9	0.16	0.16	0.15	0.19
<b>State</b>	100.0	100.0	100.0	100.0	0.23	0.22	0.20	0.26

**Table 6**  
**2004 Median Ratios and Changes by the State Board of Equalization**

**Residential**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams *</b>	97.8	106.2	-6%	-3.0%
<b>Barnes</b>	93.5	98.9	1%	0.0%
<b>City of Valley City</b>	90.4	103.9	-4%	0.0%
<b>Benson *</b>	81.7	92.4	8%	0.0%
<b>Billings</b>	99.1	100.3	-1%	0.0%
<b>Bottineau *</b>	75.8	87.0	14%	0.0%
<b>Bowman</b>	95.9	98.4	1%	0.0%
<b>Burke</b>	100.3	100.4	-1%	0.0%
<b>Burleigh</b>	88.3	95.1	5%	0.0%
<b>City of Bismarck</b>	92.3	96.9	3%	0.0%
<b>Cass</b>	87.3	96.0	4%	0.0%
<b>City of Fargo</b>	89.2	96.7	3%	0.0%
<b>City of West Fargo</b>	91.0	97.6	2%	0.0%
<b>Cavalier</b>	95.8	95.5	4%	0.0%
<b>Dickey *</b>	90.9	94.0	6%	3.0%
<b>Divide</b>	92.1	95.5	4%	0.0%
<b>Dunn</b>	97.9	99.8	0%	0.0%
<b>Eddy</b>	100.0	102.2	-3%	0.0%
<b>Emmons</b>	96.0	96.7	3%	0.0%
<b>Foster</b>	100.0	102.2	-3%	0.0%
<b>Golden Valley</b>	87.7	95.3	4%	0.0%
<b>Grand Forks</b>	85.7	95.4	4%	0.0%
<b>City of Grand Forks</b>	86.6	95.8	4%	0.0%
<b>Grant</b>	100.0	100.8	-1%	0.0%
<b>Griggs</b>	98.8	99.2	0%	0.0%
<b>Hettinger</b>	98.0	98.1	1%	0.0%
<b>Kidder</b>	88.2	95.7	4%	0.0%
<b>LaMoure</b>	93.6	95.5	4%	0.0%
<b>Logan</b>	92.3	97.7	2%	0.0%
<b>McHenry *</b>	75.0	86.8	15%	12.0%
<b>McIntosh</b>	97.2	97.2	2%	0.0%
<b>McKenzie</b>	97.8	103.7	-4%	0.0%
<b>McLean *</b>	86.9	90.9	9%	0.0%

**Table 6 Continued**  
**2004 Median Ratios and Changes by the State Board of Equalization**

**Residential**

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

\*The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

\* Adams County - The State Board reduced Adams county residential assessments by 3% to move them to within 3 percent of market value. They also directed them to review all residential assessments for 2006.

\*Benson County is out of compliance, but when the residential is separated from the lakeshore the residential is in compliance.

\*Bottineau County is out of compliance, but when the residential is separated from the lakeshore the residential is in compliance.

\*Dickey County - The State Board increased the City of Ellendale by 3% to move them to within 3 percent of market value. They also directed the Cities of Ellendale and Oakes to continue working on improving equalization among properties.

\*McHenry County - The State Board increased residential assessments in the City of Velva by 12 percent, the percentage required to bring McHenry County residential property within 3 percent of true and full value. They also directed McHenry County to increase or decrease assessments in the other cities and townships as needed for 2006 and to monitor assessments in the City of Velva to maintain current market value.

\*McLean County is out of compliance, but when the residential is separated from the lakeshore the residential is in compliance.

**Table 6 Continued**  
**2004 Median Ratios and Changes by the State Board of Equalization**

**Residential**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	100.6	101.9	-2%	0.0%
<b>Morton</b>	92.1	97.8	2%	0.0%
<b>City of Mandan</b>	91.1	97.3	2%	0.0%
<b>Mountrail</b>	94.1	98.2	1%	0.0%
<b>Nelson</b>	101.1	100.3	-1%	0.0%
<b>Oliver</b>	99.1	99.1	0%	0.0%
<b>Pembina</b>	94.8	94.5	5%	0.0%
<b>Pierce</b>	94.4	95.0	5%	0.0%
<b>Ramsey</b>	93.1	99.0	0%	0.0%
<b>City of Devils Lake</b>	91.9	95.8	4%	0.0%
<b>Ransom</b>	89.8	96.4	3%	0.0%
<b>Renville</b>	83.3	94.8	5%	0.0%
<b>Richland</b>	91.1	95.1	5%	0.0%
<b>City of Wahpeton</b>	92.9	95.8	4%	0.0%
<b>Rolette</b>	101.1	97.8	2%	0.0%
<b>Sargent</b>	87.1	96.3	3%	0.0%
<b>Sheridan</b>	100.6	100.6	-1%	0.0%
<b>Sioux</b>	100.0	96.4	3%	0.0%
<b>Slope</b>	100.0	102.8	-3%	0.0%
<b>Stark</b>	92.4	97.3	2%	0.0%
<b>City of Dickinson</b>	92.6	101.4	-2%	0.0%
<b>Steele</b>	91.5	95.2	5%	0.0%
<b>Stutsman</b>	93.5	96.7	3%	0.0%
<b>City of Jamestown</b>	88.1	96.4	3%	0.0%
<b>Towner</b>	95.5	95.8	4%	0.0%
<b>Traill</b>	96.8	100.8	-1%	0.0%
<b>Walsh</b>	97.1	98.0	2%	0.0%
<b>City of Grafton</b>	100.2	100.5	-1%	0.0%
<b>Ward</b>	90.4	97.4	2%	0.0%
<b>City of Minot</b>	89.4	97.0	3%	0.0%
<b>Wells</b>	92.9	97.7	2%	0.0%
<b>Williams *</b>	90.0	94.0	6%	0.0%
<b>City of Williston</b>	90.0	97.3	2%	0.0%
<b>State</b>	90.9			

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

\*Williams County is out of compliance but when the residential is separated from the lakeshore the residential is in compliance.

**Table 7**  
**2004 Median Ratios and Changes by the State Board of Equalization**

**Commercial**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	100.0	100.9	-1%	0.0%
<b>Barnes</b>	100.0	99.8	0%	0.0%
<b>City of Valley City</b>	100.0	103.5	-4%	0.0%
<b>Benson</b>	100.0	103.1	-4%	0.0%
<b>Billings</b>	100.0	97.4	2%	0.0%
<b>Bottineau *</b>	102.2	109.1	-9%	0.0%
<b>Bowman</b>	95.8	95.9	4%	0.0%
<b>Burke</b>	100.0	100.0	0%	0.0%
<b>Burleigh</b>	96.6	101.6	-2%	0.0%
<b>City of Bismarck</b>	92.3	99.2	0%	0.0%
<b>Cass</b>	98.4	100.4	-1%	0.0%
<b>City of Fargo</b>	92.0	95.6	4%	0.0%
<b>City of West Fargo</b>	86.8	94.5	5%	0.0%
<b>Cavalier</b>	98.6	98.6	1%	0.0%
<b>Dickey</b>	102.3	102.3	-3%	0.0%
<b>Divide</b>	101.3	99.1	0%	0.0%
<b>Dunn</b>	102.2	101.7	-2%	0.0%
<b>Eddy</b>	100.0	102.1	-3%	0.0%
<b>Emmons</b>	97.8	97.8	2%	0.0%
<b>Foster</b>	97.0	102.1	-3%	0.0%
<b>Golden Valley</b>	98.8	98.7	1%	0.0%
<b>Grand Forks</b>	100.8	94.6	5%	0.0%
<b>City of Grand Forks</b>	97.0	99.0	0%	0.0%
<b>Grant</b>	101.1	98.3	1%	0.0%
<b>Griggs</b>	100.0	98.9	1%	0.0%
<b>Hettinger</b>	100.0	99.3	0%	0.0%
<b>Kidder</b>	100.2	100.2	-1%	0.0%
<b>LaMoure</b>	98.1	98.0	2%	0.0%
<b>Logan</b>	98.8	98.7	1%	0.0%
<b>McHenry</b>	98.2	98.4	1%	0.0%
<b>McIntosh</b>	96.5	96.9	3%	0.0%
<b>McKenzie</b>	100.0	99.8	0%	0.0%
<b>McLean</b>	102.8	103.4	-4%	0.0%

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

\*Bottineau County is out of compliance, but when the commercial is separated from the lakeshore the commercial is in compliance.

**Table 7 Continued**  
**2004 Median Ratios and Changes by the State Board of Equalization**

**Commercial**

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	99.8	99.5	0%	0.0%
<b>Morton</b>	100.0	100.3	-1%	0.0%
<b>City of Mandan</b>	91.2	97.7	2%	0.0%
<b>Mountrail</b>	100.0	100.3	-1%	0.0%
<b>Nelson</b>	87.9	94.4	5%	0.0%
<b>Oliver</b>	99.2	99.2	0%	0.0%
<b>Pembina</b>	100.0	99.5	0%	0.0%
<b>Pierce</b>	98.4	98.6	1%	0.0%
<b>Ramsey</b>	100.0	99.9	0%	0.0%
<b>City of Devils Lake</b>	97.8	97.8	2%	0.0%
<b>Ransom</b>	100.2	100.7	-1%	0.0%
<b>Renville</b>	99.2	98.9	0%	0.0%
<b>Richland</b>	100.0	101.0	-1%	0.0%
<b>City of Wahpeton</b>	101.2	103.9	-4%	0.0%
<b>Rolette</b>	97.3	96.6	-3%	0.0%
<b>Sargent</b>	99.0	99.1	0%	0.0%
<b>Sheridan</b>	95.0	94.7	5%	0.0%
<b>Sioux</b>	100.2	101.1	-2%	0.0%
<b>Slope</b>	103.2	103.2	-4%	0.0%
<b>Stark</b>	100.0	100.0	0%	0.0%
<b>City of Dickinson</b>	96.8	96.1	4%	0.0%
<b>Steele</b>	98.4	97.3	2%	0.0%
<b>Stutsman</b>	100.0	99.1	0%	0.0%
<b>City of Jamestown</b>	97.9	99.3	0%	0.0%
<b>Towner</b>	105.8	102.2	-3%	0.0%
<b>Traill</b>	99.8	103.5	-4%	0.0%
<b>Walsh</b>	100.0	98.7	1%	0.0%
<b>City of Grafton</b>	104.3	102.7	-3%	0.0%
<b>Ward</b>	97.3	98.7	1%	0.0%
<b>City of Minot</b>	91.9	97.9	2%	0.0%
<b>Wells</b>	100.0	100.3	-1%	0.0%
<b>Williams</b>	95.8	96.4	3%	0.0%
<b>City of Williston</b>	97.9	103.6	-4%	0.0%
<b>State</b>	100.0			

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

**Table 8**  
**Average Prices Per Acre and Median Ratios for Agricultural Land**

County	No. of Sales	Avg. Price Per Acre	Median Ratio
<b>Adams</b>	33	393	40.9
<b>Barnes</b>	51	559	56.5
<b>Benson</b>	31	389	72.4
<b>Billings</b>	2	#NA	25.0
<b>Bottineau</b>	14	532	55.5
<b>Bowman</b>	12	248	57.8
<b>Burke</b>	11	305	67.1
<b>Burleigh</b>	39	417	52.1
<b>Cass</b>	39	1089	49.0
<b>Cavalier</b>	31	869	44.6
<b>Dickey</b>	27	559	51.9
<b>Divide</b>	14	272	71.4
<b>Dunn</b>	7	300	50.0
<b>Eddy</b>	17	358	65.0
<b>Emmons</b>	28	365	54.1
<b>Foster</b>	16	462	64.3
<b>Golden Valley</b>	16	223	63.0
<b>Grand Forks</b>	52	714	63.2
<b>Grant</b>	14	291	49.5
<b>Griggs</b>	3	#NA	89.7
<b>Hettinger</b>	21	443	50.3
<b>Kidder</b>	19	325	54.7
<b>LaMoure</b>	36	648	47.8
<b>Logan</b>	33	369	49.3
<b>McHenry</b>	41	292	65.3
<b>McIntosh</b>	43	327	59.3
<b>McKenzie</b>	10	294	53.5
<b>McLean</b>	38	555	59.7
<b>Mercer</b>	22	299	55.3
<b>Morton</b>	38	340	43.3
<b>Mountrail</b>	16	288	66.2
<b>Nelson</b>	28	339	87.4
<b>Oliver</b>	10	288	53.3
<b>Pembina</b>	68	936	53.3
<b>Pierce</b>	20	361	64.2
<b>Ramsey</b>	25	439	75.6
<b>Ransom</b>	40	786	47.5
<b>Renville</b>	12	467	65.4
<b>Richland</b>	43	1262	43.9
<b>Rolette</b>	12	354	86.3
<b>Sargent</b>	24	793	56.3
<b>Sheridan</b>	13	227	62.3
<b>Sioux</b>	31	211	51.2
<b>Slope</b>	8	264	53.2
<b>Stark</b>	17	367	47.4
<b>Steele</b>	14	506	94.4
<b>Stutsman</b>	50	467	60.3
<b>Towner</b>	37	345	84.7
<b>Traill</b>	23	950	58.3
<b>Walsh</b>	30	791	67.2
<b>Ward</b>	41	478	55.8
<b>Wells</b>	40	404	65.3
<b>Williams</b>	30	251	56.2
<b>State</b>	1,390	454	57.5

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